

Chapter 18

Appropriation Reimbursements Program (ARP) and Non-Stock Fund Accounts Receivable

Section I

Use of Outputs

18-1 Purpose

Section I of this chapter gives descriptions of the ARP reports in STANFINS. Section II discusses the financial management of customer orders by program/activity director personnel and how to use STANFINS reports in this management. Section III pertains to debt management procedures including definitions, overview, key features, recommended actions, and processing techniques and examples. Section IV pertains to debt management outputs.

18-2. ARP Exception/Inquiry Report (Daily)

a. References.

(1) Program PB6AVK.

(2) PCN AVK-024.

(3) Applicable directive. None.

b. Description/purpose of report. This report provides data by customer number on exceptional conditions in the ARP Master detected during processing, for the information of budget personnel, program/activity directors, and FAO personnel as a basis for corrective actions where applicable. It also provides detail transactions as well as the customer status in response to inquiries input by FAO personnel to help in researching problems. Exceptions are listed for the following conditions: collections exceed earnings, earnings exceed orders received, orders reaching 90 percent and 100 percent of quarterly program, and quarterly total program exceeding annual program.

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. Daily.

(b) Due date. Will be 0800 hours following FAO input.

(c) Retention. FAO copy retained until submission of monthly reports.

(2) Output medium. Paper and/or microfiche.

d. Actions required.

(1) Validation requirements. None.

(2) Procedures for use.

(a) Inquiry responses are reviewed by appropriate personnel.

(b) Exceptions are reviewed to detect acceptable conditions such as orders exceeding program in areas where program is not itemized by customer number but summarized under a single customer number for external reporting. Code 4 (orders exceed 90 percent of program) is theoretically normal late in September and December and early March and June. Exceptions are reviewed for erroneous posting conditions such as exceptional conditions resulting from sane transactions being suspended or edit errors and such as incorrect customer numbers being cited in transactions. Corrections will be made as needed.

(c) Some exception conditions require action by budget personnel and program/activity directors. Extracts from the exception list, with FAO interpretation, will be provided to the appropriate personnel for resolution.

(3) Disposition instructions. One copy is retained by FAO until the monthly reports are submitted. Other copies are worksheets, to be disposed of after use, when errors or omissions are corrected.

e. Report format.

(1) Data elements. All data are from ARP Customer Master File Record. (See table 18-1.)

(2) Exceptions. Codes have these meanings and bases:

(a) Code 2. ARP FYTD increments exceed annual program (Counter 1 exceeds Counter 2).

(b) Code 3. Orders received (CFY) exceeds FYTD program (cumulative quarterly increments) (Counters 6 + 7 exceed Counter 1).

(c) Code 4. Orders received (CFY) exceeds 90 percent of FYTD program (cumulative quarterly increments) (Counters 6 + 7 exceed 90 percent of Counter 1).

(d) Code 5. Earnings (CFY) exceed orders (CFY and unfilled from PFY) (Counters 9 + 10 exceed Counters 4 + 6 + 7).

(e) Code 6. Collections (CFY) exceed earnings (Counters 12 + 13 + 15 + 16 + 17 + 18 exceed Counters 3 + 9 + 10, allowing for collections being signed "minus" normally).

(3) Codes 2, 3, and 4 do not apply to Customer Order Number with first position 8 or 9.

(4) When detail transactions are listed in response to an inquiry, they include all transactions for the customer number which have been processed during the current month, selected from the HXGAVK tape file. Data elements are--

- TA/AFCR source code
- Block number
- Accounting class including
 - EOE
 - APC
- Customer number
- Document number
- Voucher number
- Cycle date
- Amount

(5) Sequence and controls.

(a) Sequence. Accounting class (major) customer number, ascending.

(b) Controls. Customer Number. No subtotals or final totals.

18-3. Accounts receivable status--(Appn Reimbursement Program--Automatic) and (Appn Reimbursement Program--Funded) (Weekly)

a. References.

(1) Program PGMAVK.

(2) PCN AVK-117 (Automatic), AVK-120 (Funded).

(3) Applicable directive. None.

b. Description/purpose of report. These reports are optional when the weekly cycle is run. They can further be produced in one of three optional sequences, two of which summarize data at the program director level, and all of which detail the data at customer number level, which are the chief distinctions between these reports and the Weekly Status of Reimbursable Report. Selection is made on the Weekly Production Control Card format. (See app BI, p. B-1-51.) The purpose of these reports is to provide the means for program directors to monitor the progress of their reimbursement activity. Activity is reported in terms of the "FYTD" program, the orders received and their percentage of the programs, the earnings, the collections and the net receivable value.

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. Normally weekly, when one sequence is specified in the Weekly Cycle Product Control Card.

(b) Due date. Will be 0800 hours following FAD request.

(c) Retention. FAO copy retained until submission of monthly reports.

(d) Output medium. Paper or microfiche.

d. Actions required.

(1) Validation requirements. None.

(2) Procedures for use.

(a) Exceptions which are known to be in process of resolution based on the daily ARP Exception/Inquiry report will be referred to in the process of interpreting this report.

(b) Budget, program director, and FAO personnel review this report, referring also to known exceptional conditions and may prepare inquiries to the daily cycle to get detailed transaction history.

(c) The 30 September and 31 December reports may be used to support the RCS DD-COMP (A) 1031 (Report of services Rendered to State and Local Units of Governments) as indicated in AR 37-27, paragraph 5-5.

(3) Disposition instructions. One copy is retained by FAO until the monthly reports are submitted. Other copies are worksheets to be disposed of after use.

e. Report format.

(1) Data elements, column headers. All data are from ARP Customer Master File.

(a) Page header. The sequence and control levels, with level codes, of the report are listed on each page.

(b) Column 1. Customer account number is the detail line level for the list.

(c) Column 2. Accounting classification, from department through program element, is from the billing office collection accounting classification and contains the reimbursement source code but not the allotment serial.

(d) Column 3. Program director is from the descriptive data for the customer number in the FXWAVK file record. (It may be used to distinguish between customer number of various allotment serials and fiscal stations as well as corresponding to the program director codes used for fund management).

(e) Column 4. Accounts receivable activity director is from the descriptive data for the customer number in the ARP Customer Master File. (It does not necessarily relate to the APC activity codes used for fund management).

(f) Column 5. FYTD ceiling, from counter 1. (See table 18-1.)

(g) Column 6. Orders received from counters 4 + 6 + 7.

(h) Column 7. Percent of orders to ceiling, from column 6 divided by column 5, 999 percent is the maximum listed.

(i) Column 8. Reimbursements earned, from counter 9 + 10, reports CFY earnings.

(j) column 9. Reimbursements collected, from counters 12 + 13 + 15 + 16 + 17 + 18, reports CFY collections and transfers for collection.

(k) Column 10. Accounts receivable, from counter 3 + column 8 + column 9 (collections are normally minus), includes receivables from PFY.

(i) Column 11. Level 1D, contains summary level codes
“*1” - “*3”.

(2) Sequence and controls. Sequence and controls depend on the option specified in the Weekly Cycle Product Control Card.

f. Account selection criteria. All customer numbers which begin with 1-3 and 5-7 in ARP Customer Master File are selected for the automatic reimbursable list; those which begin with “4” are selected for the funded reimbursable list.

18-4. Accounts Receivable Status-- (Appropriation Reimbursement Program--Other Sales) (Weekly)

a. References.

(1) Program PGPAVK.

(2) PCN AVK-123.

(3) Applicable directive. None.

b. Descriptive/purpose of report. This report is optional when the weekly cycle is run. It summarizes data on receivables for communications taxes and for miscellaneous receipt accounts. The purpose of the report is to

provide detail for FAO personnel the status of these receivables, normally in the last cycle for a month. The same data can be obtained by daily cycle inquiry.

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. Weekly, when specified in the Weekly Cycle Product Control Card, normally the last cycle each month.

(b) Due date. Will be 0800 hours following FAO request.

(c) Retention. As determined locally.

(2) Output medium. Paper.

d. Actions required.

(1) Validation requirements. None required. At monthend, the difference between General Ledger Account 1100, Accounts Receivable, and the Total of All Receivables in the CSCAA-112 should agree with the total in this report.

(2) Procedures for use. When the balance of General Ledger Account 1100 is being analyzed, this report, with the accounts receivable status reports for automatic and funded reimbursements, detail the receivables balance by customer number.

(3) Disposition instructions. Locally determined.

e. Report format.

(1) Data elements, column headers. All data are from ARP Customer Master File.

(a) Page header. "As of" date is from the QT5 Control Card,

(b) Column 1. Customer number.

(c) Column 2. Other sales (CFY), from counter 9 + 10.

(d) Column 3. Collections (CFY), from counter 15 + 16 + 17 + 18.

(e) Column 4. Accounts receivable, from counter 3 (CFY)
+ column 2 + column 3 (normally minus).

(f) Column 5. Level ID, contains summary level codes "FYTD",
"*1", "*2", "*3".

(2) Sequence and controls.

(a) Sequence. Customer number, ascending.

(b) Controls. Major to minor:

Report total (level "1").

First position of customer number ("8", "9") (level "2").

First three positions of customer number (customer ID)
(level "3").

Customer number, detail line (level "FYTD").

f. Account selection criteria. All customer numbers which begin with "8" or "9" in ARP Customer Master File are selected for this report.

18-5. Weekly Status of Reimbursable Report

a. References.

(1) Program PGSAVK.

(2) PCN AVK-126.

(3) Applicable directive. None.

b. Description/purpose of report. This report is optional when the weekly cycle is run. A product control card must be entered to obtain this report. It summarizes data by reimbursement source within subprogram/project, within type of funding, within allotment for each appropriation. It does not provide detail by customer number. The purpose of this report is to provide a preview for budget and FAO personnel of the monthly CSCAA-112. Activity is reported in terms of the annual and the "FYTD" program, the orders received, the earnings, the unfilled orders and their percentage of the program, the collections, and the net receivable value.

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. Weekly, when specified in the Weekly Cycle Product Control Card.

(b) Due date. Will be 0800 hours following FAO request.

(c) Retention. FAO copy retained until submission of monthly reports.

(2) Output medium. Paper/microfiche.

d. Actions required.

(1) Validation requirements. None.

(2) Procedures for use.

(a) Exceptions which are known to be in process of resolution based on the daily ARP Exception/Inquiry Report will be referred to in the process of interpreting this report.

(b) Budget and FAO personnel review this report, referring also to known exceptional conditions and to the various Program Directors' Accounts Receivable Status reports, when available, and may prepare inquiries to the daily cycle to get detailed transaction history.

(3) Disposition instructions. One copy is retained by the FAO until the monthly reports are submitted. Other copies are worksheets to be disposed of after use.

e. Report format.

(1) Data elements, column headers. All data are from ARP Customer Master File.

(a) Page header. FY, basic symbol, and limitation (collectively, "appropriation") are from the billing office collection accounting classification. "As of" date is from the QT5 Control Card.

(b) Columns 1-4. OA/allotment serial, reimbursement designator, program element, and source code are from the billing office collection accounting classification and related allotment serial. For subtotal and total lines, the inapplicable codes are blank.

(c) Column 5. ARP annual, from counter 2.

(d) Column 6. ARP ceiling, from counter 1, ARP-FYTD.

(e) Column 7. Orders received, from counters 4 + 6 + 7 (including unfilled orders from PFY).

(f) Column 8. Reimbursements earned, from counters 9 + 10 (CFY only).

(g) Column 9. Unfilled orders, from column 7 minus column 8.

(h) Column 10. Percent of orders to ceilings, from column 7 divided by column 6, at each level. 999 percent is the maximum listed.

(i) Column 11. Reimbursements collected, from counters 12 + 13 + 15 + 16 + 17 + 18 (transfers and collections, CFY).

(j) Column 12. Accounts receivable, from counter 3 + column 8 + column 11 (collections are normally minus) (including receivable from PFY).

(k) Column 13. Untitled, contains summary level codes "*1" through "*5".

(2) Sequence and controls,

(a) Sequence. Major to minor:

FY, basic symbol, limitation.
OA/allotment serial.
Reimbursement designator.
Program element.
Source code.

(b) Controls. Major to minor:

FY, basic symbol, limitation--level "*1" total and new page.
OA/allotment serial--level "*2" subtotal.
Reimbursement designator ("6" funded, "7" automatic)--level "*3" subtotal.
Program element--level "*4" subtotal.
Source code--level "*5" detail line.

f. Account selection criteria. All customer numbers that begin with "8" or "9" in the ARP Customer Master file are excluded from this report, thus excluding receivables for communications taxes and miscellaneous receipts.

18-6. Invalid Reimbursement Designator Report

a. References.

(1) Program PN2AVK.

(2) PCN AVK-297.

(3) Applicable directive. None.

b. Description/purpose of report. This report identifies invalid reimbursement designators (other than 0, 6, or 7) in the billing office accounting classification field of Appropriation Reimbursement Program Customer (FXWAVK) Master records.

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. Monthly.

(b) Due date. Will be 0800 hours following the monthly cycle.

(c) Retention. FAO copies are retained until monthly reports are submitted. When errors are detected, copies are to be retained to support corrections made to monthly reports.

(2) Output medium. Paper.

d. Actions required.

(1) Validation requirements. None.

(2) Procedure for use. Each appropriation reimbursement program customer master record must be reviewed, to identify the record containing the invalid reimbursement designator codes on this report.

e. Report format--data elements.

(1) Invalid R/D on file.

(2) Reimbursement designator. Reimbursement designator from billing office accounting classified field from file FXWAVK is not equal to 0, 6, or 7.

18-7. RCS CSCAA-112 (Status of Reimbursements) (Monthly)

a. Parts I and II.

(1) References.

(a) Program PN2AVK.

(b) PCN AVK-296.

(c) Applicable directive. AR 37-108.

(2) Description/purpose of report. This group of reports is part of the ICAR feeder report package. Reports go to the appropriate accounts office. It is reviewed by the Installation and Operating Agency (OA) financial managers to detect deviations from planned reimbursement activity.

(3) Preparation criteria.

(a) Time criteria.

1 Frequency. Monthly.

2 Due date. Will be 0800 hours following completion of the monthly cycle.

3 Retention. FAO copy is retained for 1 year, then transferred to records holding area until report files are retired.

(b) Output media. Paper and punch card, DA Form 2836 (Financial Data Card).

(4) Actions Required.

(a) Validation requirements.

1 General Ledger. To reconcile Parts I and II of the CSCAA-112 report to the General Ledger, refer to document GL4RECON.400 in Chapter Nine (9).

2 Consistency with weekly Accounts Receivable Status-- (Appropriation Reimbursement Program--Automatic (PCN AVK-123) and (Appropriation Reimbursement Program--Funded (PCN AVK-120) reports. Overall totals of data, as well as totals at appropriation--OA level, by automatic and funded reimbursables, should be reconciled as follows:

RCS CSCAA-112 Orders Received plus unfilled orders from PFY equal the weekly Status Orders Received.

RCS CSCAA-112 Reimbursements Earned equals the weekly status Reimbursements Earned.

RCS CSCAA-112 Reimbursements collected equals the weekly status Reimbursements Collected.

RCS CSCAA-112 Reimbursements Receivable equals the weekly status Accounts Receivable.

3 Consistency with previous RCS CSCAA-112 and AFCR. Overall totals of data in the automatic and the funded reimbursable reports should reconcile with the final MTD AFCR I "processed" values for the month, considering also any file correction adjustments and any TA transactions which have incorrectly updated "other sales" customer accounts, as follows:

Change to orders received equals TA 1K, and 1L.

Change to reimbursements collected equals the total current month collections and transfers for collection.

(b) Procedures for use. Station and tenant activity budget officers review their reports and analyze differences from planned progress and status, referring to the details in the weekly status reports for analysis. Accounts offices use DA Form 2836 report outputs to prepare the OA-level Status of Reimbursement reports.

(c) Disposition instructions.

1 Original and one copy of the report and the report cards will be forwarded to the accounts office which supports the OA issuing the allotment.

2 One copy of the report and report punch cards go to the installation supervisory accounts office if the OA involved is supported by a different accounts office.

3 A copy of each report goes to the budget office which supports the installation or tenant activity for which the report is prepared.

4 A copy of the report and lists of the report punch cards output is retained by FAO.

(5) Report Format. Listing data elements and page header.

(6) Account selection criteria. All customer number records in the ARP Customer File which have reimbursement designator "6*" or "7" in the billing office accounting classification are selected for this report, thus excluding other sales customers which have reimbursement designator "0".

b. Parts III through VIII.

(1) Reference.

(a) Program PN3AVK.

(b) PCN AVK-295.

(c) Applicable directive AR 37-108.

(2) Description/purpose. Parts II through VIII provide additional data on the status of accounts receivable. These sections summarize the accounts receivable, advances, and other debts of nongovernmental agencies as prescribed by AR 37-108. This data is used to report the Army debt to the Treasury.

(a) Figure 18-1 lists the names and types of data included in parts III through VIII.

(b) Figure 18-2 lists the names and types of data included in the sections and subsections of parts III through VIII.

(c) Each separate part (III through VIII) with different accounting classifications may have an accompanying part VIII. This part VIII would immediately follow the applicable parts III through VII.

(3) Preparation Criteria.

(a) Time Criteria.

- 1 Frequency, Monthly
- 2 Due Date. Will be 0800 hours following completion of the monthly cycle.
- 3 Retention. Subject to the same retention as parts I and II.

(b) Output media. DA Form 2836.

(4) Disposition instructions. Same as for parts and II.

(5) Validation requirements.

(a) Parts III and IV. Section 1 equals section 2 and TOTAL ENDING RECEIVABLES is equal to the corresponding (by accounting classification) part I or II TOTAL ACCOUNTS RECEIVABLE for major source code 900 and, if applicable, NOO. All reported amounts are summarized by source code from the applicable ACCOUNTS RECEIVABLE BILL FILE (BARAVK).

(b) Part V, if applicable, may be reconciled to MISCELLANEOUS SALES ACCOUNTS RECEIVABLE reports.

(c) Parts VI and VII. ENDING ADVANCES in section 1 equals TOTAL ADVANCES IN section II. ENDING ADVANCES equals the RCS CSCFA-216 or the RCS CSCFA-218 reported OUTSTANDING ADVANCES by accounting classification.

(d) General Ledger. To reconcile parts III through VIII, refer to document GL4RECON.400 in Chapter Nine(9).

PART NUMBER	TITLE
III	Status of Accounts Receivable Due from Public--Funded
IV	Status of Accounts Receivable Due from Public--Automatic
V	Status of Accounts Receivable Due from Public--Other
VI	Status of Travel Advances
VII	Status of Non-travel Advances
VIII	Delinquent Charges on Receivables and Advances

Figure 18-1. Listing and name of each part III through VIII

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Part number	Section number	Title
III--V	1	Reconciliation
	2	Outstanding Receivables
	3	Rescheduled Receivables
VI, VII	1	Travel/Non-travel Advances
	2	Outstanding Travel/Non-travel Advances
	3	Rescheduled Travel/Non-travel Advances
VIII	1	Reimbursable Receivables
	2	Travel Advances
	3	Non-travel Advances

Note: Each section of part VIII is further divided to subsection A--Interest; subsection B--Penalties; and subsection C--Administrative Charges.

Figure 18-2. Listing and name of each section and subsection

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18-8. DA Form 4445-R (Voucher for Transfers Between Appropriations)

a. References.

- (1) Program PQ4AVK.
- (2) PCN AVK-953.
- (3) Applicable directive. AR 37-27.

b. Description/purpose of report. The DA Form 4445-R is an authorized variation of the SF 1080, same title, and is sent as a billing document to nonstock fund customers of the station not billed by DA Form 1857. Procedures for use are detailed below. Detailed transactions billed are listed in the Details to Support SF 1080 Bills (PCN AVK-974).

c. Preparation criteria.

- (1) Time criteria,
 - (a) Frequency. As required.
 - (b) Due date. Will be 0800 hours following the date requested.
 - (c) Retention. FAO retained voucher copy is retained until those files are retired.
- (2) Output medium. Paper.

d. Actions required.

(1) Validation requirements. The individual bills are subsequently compared to the Accounts Receivable/Bill Master file (BARAVK) to determine that all bills are included in the unpaid files. An as-required reconciliation between the FXWAVK and the BARAVK, AVKR82 (PCN AVK-977) should be run at monthend to assure agreement between the two files.

(a) The validation of the bills must consider those customers not issued bills and customer numbers used for cash sales collections. No bills will be produced for customer numbers if locally designated as no bill applicable. (See section III procedures.)

(b) The monthly reconciliation of outstanding bills will be performed by comparing unpaid bills to the as-required cycle AVKR85 report of Outstanding Accounts Receivables PCN AVK-987.

(2) Procedures for use.

(a) For those bills for which collections have been completed and posted by the process-creation procedures in the daily cycle, based on the use of FACS "4", "5", and "6" assigned to the earning FY-APC, attach the related detail transaction lists to each bill. Assign reserved voucher numbers. Include the original and duplicate bill in the submission of disbursement and collection vouchers for this month. Include two other copies of the FAO retained accounts files. One copy may be retained in a customer history file.

(b) For those bills for which collections have not been made, but which will be made, attach the related detail transaction lists to each bill. When the FAO has authority to certify for the office billed, such as Intra-Army bills, complete the certificate and process the collection in the following month's business. When the bill must be submitted for collection, send the original and three copies to the customer, keeping one copy for followup purposes.

(c) When no collection will be made locally on the bill, a copy may be retained in a customer history file and other copies will be discarded. This category includes funded reimbursements which are collected centrally based on the status reports and manual bills prepared in accordance with AR 37-108, paragraph 6-29d.

(d) When advance payments have been received from non-Government customers (Source Code 900), the Details to Support SF 1080 bills should be attached, and the bill should be vouchered and processed to transfer the collection from the advance account to the appropriate account.

(3) Disposition instructions. As indicated above.

e. Report format for DA Form 4445-R.

(1) Data elements.

(a) Page header.

1 "Bill To" address is from descriptive data in the CARAVK Customer Master File record. Reference by first three digits of customer number.

2 "Mail payment to" address is from the CARAVK file using address key "AAAAAAA."

3 Spaces are provided for clerical entry of the D0 voucher number and a bureau voucher number.

4 Date of the bill is based on the program IPL date.

(b) CUST NBR. Customer number lists each customer number which has the same customer ID (first three positions) and which has a net accounts receivable balance at the end of the month.

(c) BILL NBR. Bill number for individual BARAVK record.

(d) REF NBR/REF DATE. Authority reference and date are from the ARP Customer Master File record for each customer number.

(e) BILLING ACCOUNTING CLASSIFICATION. Billing office is from BARAVK record for each customer number.

(f) BILLED ACCOUNTING CLASSIFICATION SUB-TOTAL. Office billed is from the ARP Customer Master File record for each customer number (listed on SUB-TOTAL line).

(g) COLLECTION AMOUNT. This is the amount to be processed as collection to the appropriation when DA Form 4445-R is processed.

(h) DISBURSEMENT AMOUNT. This is the amount to be processed as disbursement to the appropriation when DA Form 4445-R is processed. It is also the current billing amount due. (It does not include amounts due from previous months.)

(2) Sequence and controls.

(a) Sequence. Customer number, bill number for each accounting classification.

(b) controls. Major to minor:

Customer identifier (first three positions of customer numbers)--bill total and new page.

f. Report selection criteria. Every account in the BARAVK Master File is the basis for a bill being prepared. Only those accounts which have current month detailed earnings for at least one customer number within the first three-digit key will produce a bill.

18-9. Details to Support SF 1080 billings (monthly)

a. References.

(1) Program PQ4AVK.

(2) PCN AVK-974.

(3) Applicable directives. AR 37-27 and AR 37-108.

b. Description/purpose of report. This listing is a supporting document for DA Form 4445-R.

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. As required.

(b) Due date. Will be 0800 hours following the date requested.

(c) Retention. FAO retained copy is attached to the retained voucher copy until the file is retired.

(2) Output medium. Paper.

d. Actions required.

(1) Validation requirements. The total value for each customer number may be compared to the total current month's charges listed by customer number on the DA Form 4445-R. The lists will be reviewed to detect wrong TA postings, such as funded earnings to automatic reimbursement customers and vice versa.

(2) Procedures for use. Attach these lists to the related bills and process the bills as described above.

e. Report format.

(1) Data elements. Data are from records duplicated from the Reimbursement Unbilled Detail file created in AVKR25 program PQ1AVK Accounts Receivable update and reports.

(a) Page header. First three digits of customer number is from the detailed transactions (First five digits for customer number with first digit 5, 6 or 7). Date is based on the program IPL date.

(b) Columns and data listed for each transaction are--

TA
AFCR Source Code
Block Number
EOE
Document Number
DOV/Name
Bill Number
Julian Date (cycle date)
Amount
Current Charges

(c) Totals for each first three-digit (or first five digits) customer number are the total of all type "5" transactions listed, except TA 55 (Transfer of Accounts Receivable).

(2) Sequence and controls.

(a) Sequence. First three digits of customer number (first five digits for customer numbers with first digit 5, 6 or 7).

(b) Controls. Totals as described above on change in first three digits of customer number and new page starts.

f. Report selection criteria. Every transaction of TA 51 through 58 is selected as described above.

18-10. DA Form 1857 (Statement of Account)

a. References.

(1) Program PQ5AVK.

(2) PCN AVK-955.

(3) Applicable directive. AR 37-27.

b. Descriptive/purpose of report. The DA Form 1857 is a billing document to non-Government customers as applicable by local policy. Procedures for use are detailed below. Detailed transactions billed are listed in the Details to Support DA Form 1857 Bills (PCN AVK-975).

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. As required.

(b) Due date. Will be 0800 hours following the date requested.

(c) Retention. FAO retained voucher copy is retained until those files are retired.

(2) Output medium. Paper.

d. Actions required.

(1) Validation requirements. The individual bills are subsequently compared to the Accounts Receivable/Bill Master File (BARAVK) to determine that all bills are included in the unpaid files. An as-required reconciliation between the FXWAVK and the BARAVK, AVKR82 should be run at monthend to assure agreement between the two files.

(a) The validation of the bills must consider those customers not issued bills and customer numbers used for cash sales collections. No bills will be produced for customer numbers if locally designated as no-bill applicable. (See section III procedures.)

(b) The monthly reconciliation of outstanding bills will be performed by comparing unpaid bills to the as-required cycle AVKR85 report of Outstanding Accounts Receivables PCN AVK-987.

(2) Procedures for use.

(a) For those bills for which collections have not been made, but which will be made, attach the related detail transaction lists to each bill. Send the original to the customer, one copy to disbursing, and keep one copy for followup purposes.

(b) When no collection will be made locally on the bill, a copy may be retained in a customer history file and other copies will be discarded. This category includes summary accounts for communications and rentals, cash sales which have been collected previously, and manual bills prepared in accordance with AR 37-108, paragraph 6-29d.

(c) When advance payments have been received from non-Government customers (Source Code 900) , the Details to Support DA Form 1857 bills should be attached, and the bill should be vouchered and processed to transfer the collection from the advance account to the appropriate account.

(3) Disposition instructions. As indicated above.

e. Report format for DA Form 1857.

(1) Data elements.

(a) Page header.

1 "From" address is from the CARAVK file using address key
"AAAAAAA."

2 "To" address is from descriptive data in the CARAVK Customer Master File record.

3 Spaces are provided for clerical entry of the DO voucher number and a bureau voucher number.

4 Account number is from BARAVK records including first three digits of customer number and Address key.

5 Bill number is from corresponding BARAVK record.

6 Due date is date established by original bill or based on IPL date plus 30 days if new bill. If due date is prior to IPL date, the due date will be shown as "Upon Receipt."

7 Billing date is the IPL date.

(b) Column 1. Date-- lists for each earning transaction which has the same address key, customer ID (first three positions), and bill number with a net accounts receivable balance at the end of the month.

(c) Column 2. Code is charge code.

Note: User-assigned codes O through S can be identified in columns 64-69 of TA 5* input for identification on DA Form 1857.

(d) Column 3. Description of current charges.

(e) Column 4. Amount. (Collection if applicable/charges by type.)

(f) Collection Accounting Classification (minus APC) and corresponding dollar amounts and listed,

(g) A printed statement of billing rights is included under the description of current charges.

(h) Amounts are separated across the bottom by balance forward and current charges. Balance forward amounts are computed as the difference between the cumulative BARAVK amount due less current months detailed charges.

(2) Sequence and controls.

(a) Sequence. Address key, Produces a single bill and bill number.

f. Report selection criteria. Every account in the BARAVK Master File is the basis for a bill being prepared. Only those accounts which have current

month detailed earnings for at least one customer number within the address key, and bill number will produce a bill.

18-11. Details to support DA Form 1857 billings

a. References.

(1) Program PQ5AVK.

(2) PCN AVK-975,

(3) Applicable directives. AR 37-27 and AR 37-108.

b. Description/purpose of report, This listing is a supporting document for the DA Form 1857.

c. Preparation criteria.

(1) Time criteria.

(a) Frequency. As required,

(b) Due date. Will be 0800 hours following the date requested.

(c) Retention. The FAO-retained copy is attached to the retained voucher copy until the file is retired.

(2) Output medium. Paper.

d. Actions required.

(1) Validation requirements. The total value for each customer number may be compared to the total current months charges listed by customer number on the DA Form 1857. The lists will be reviewed to detect wrong TA postings, such as funded earnings to automatic reimbursement customers and vice versa.

(2) Procedures for use. List may be used as basis for input of collections' entries which require each individual customer number charged.

e. Report format.

(1) Data elements. Data are from records duplicated from the Reimbursement Unbilled Detail file created in AVKR25 program PQ1AVK Accounts Receivable update and reports.

(a) Page header. Date is based on the program IPL date.

(b) Columns and data listed for each transaction are--

TA
Block Number
Customer Number
Cycle Date
Charge Code
DOV/Name

Amounts listed by principal, interest, penalties, processing
and handling, taxes, and collections.

(c) Totals for each bill represents the total of all type "5"
transactions listed.

(2) Sequence and controls.

(a) Sequence. Address key, bill number and customer number.

(b) Controls. Totals as described above on change in address
key, bill number for each customer number.

f. Report selection criteria. Every transaction of TA 51 through 58 is
selected as described above.

g. A separate column includes collection entries for the billing period,
if any.

Table 18-1

FXWAVK file/TA correlation

Counter No.	Counter title	Type action
1	ARP-FYTD	AT FYTD Funded Reimbursement Program Current Year OMA/OMAR only AV FYTD Other Reimbursement Program other than Current Year OMA/OMAR
2	ARP-Annual	AF Annual Funded Reimbursement Program Current Year OMA/OMAR only AF Annual Automatic Reimbursement Program Current Year OMA/OMAR only 11 Annual Reimbursement Program
3	ACCTS-RECB 1 OCT	Computed in Yearend Program
4	UNFIL-ORD-1 OCT	Computed in Yearend Program
5	ORD-REC-INCPT	Prior Years Balance Only
6	ORD-REC-FYTD	Excludes Current Month
7	ORD-REC-CM	A4 Funded Orders Received/OMA/OMAR A5 Automatic Orders Received/OMA/OMAR 1K Funded Orders Received/Other 1L Automatic Orders Received/Other
8	REIMB-EARN-INCP	Prior Years Balance Only
9	REIMB-EARN-FYTD	Excludes Current Month
10	REIMB-EARN-CM	51 Reimbursement Earned, Funded 52 Reimbursement Earned, Automatic 53 Uncollectible Receivables, Automatic and Funded 54 Uncollectible, Receivables--Miscellaneous Sales and Taxes 56 Miscellaneous Sales 57 Federal Tax--Telephone and Telegraph 58 Waiver Writeoff
11	TRF-FOR-COLL-INC	Prior Years Balance Only
12	* TRF-FOR-COLL-FYTD	Excludes Current Month
13	* TRF-FOR-COLL-CM	55 Transfers of Accounts Receivable
14	* COLLECTION-INCP	Prior Years Balance Only
15	* COLLECTION-FYTD	Excludes Current Month
16	* COLL-THIS-STA-CM	40 Disbursement--This Station 42 Collection--This Station 43 Collection--Accounts Receivable

*Counters 12 through 18 are normally signed minus.

Table 18-1

FBAVK file/TA correlation--Continued

Counter No.	Counter title	Type action
17	* COLL-OTHER-CM	4L Collection--Accounts Receivable by Others
18	* COLL-INTRF-CM	Will Not Find A Balance in SAILS Environment
19	UNF-ORD-EO	Counters 4 + 6 + 7 - 9 - 10
20	ACCTS-REC-EOP	Counters 3 + 9 + 10 + 12 + 13 + 15 + 16 + 17 + 18

* Counters 12 through 18 are normally signed minus.

Other Type Action

17 Funded Orders Received/Other-General Ledger
Effect only

Additional information.

Key/Descriptive Data	Y 1 2 3 4 ARP Customer--Add (figs 3-20 through 3-24)
Descriptive Data	Z 1 2 3 4 ARP Customer--Change (figs 3-20 through 3-24)
Phase II Amount Fields	Y4 --Add and Z4--Change (See app D)

Section II
Financial Management of Customer Orders

18-12. Purpose

The purpose of this section is to discuss financial management of customer orders by the program/activity director personnel. In the financial management of customer orders, it must be assured that any differences between the amount of orders received and the actual amount ultimately earned are adjusted to correspond (on an individual order basis) and do not act to augment or deplete the unobligated balance of available funds.

18-13. General

Management of the appropriation reimbursement program requires continuous action as well as periodic review of customer orders to assure that installation as well as customer funds are utilized efficiently while minimizing the risk of overobligations. Procedures must be adequate to insure that all reimbursable support is charged to the proper customers and on a current basis. Reporting and collecting delinquent accounts should be accomplished in accordance with the requirements of AR 37-108, chapter 6, section II.

18-14. Required actions

Actions required by program/activity director personnel to adequately support the reimbursement program include the following:

- a. Processing accepted order received documentation to the FAO by transmittal at the time reimbursable orders or estimates of reimbursable services are received from the customer.
- b. Making certain that a valid order or estimate has been received from the customer before services are performed under the reimbursement program
- c. Assuring that cash has been received in advance of recording of reimbursable orders where required by AR 37-20, paragraph 1-9e.
- d. Obtaining additional funds from the customer before continuing work on a reimbursable order if the amounts made available on the original order are insufficient. AR 37-20 limits the liability of the ordering activity to the cost ceiling shown on the reimbursable order.
- e. Requesting an increase to the funded amount for funded reimbursable orders before accepting orders which would make the total orders accepted exceed the amount on the FAD.
- f. Processing documentation of earnings for billing to the FAO by transmittal promptly upon completion of reimbursable services. Insure that

costs submitted for collection include an equitable charge for direct and indirect overhead, where applicable.

g. Notifying customers promptly of any excess funds available for withdrawal upon determination that funds are excess, completion of order, or fiscal yearend. This will allow the customer to better utilize available resources. Reference AR 37-27 and AR 37-108.

h. Questioning unfilled orders which remain unchanged for a period greater than 45 days.

i. Maintaining the Reimbursement Control Register. (See paragraph 4-46f.)

j. Performing a review of reimbursable orders at least once every 4 months in conjunction with the joint review of unliquidated obligations to assure that the above procedures are being followed on a continuous basis.

18-15. Use of STANFINS reports

Report formats are in section I of this chapter.

a. Daily ARP Exception/Inquiry Report PCN AVK-024. Except for inquiries, customer numbers appearing on this report should be researched daily. FAO personnel must review the report upon receipt and coordinate corrective action with program/activity and/or budget personnel. Copies of requested inquiries and exception records should be sent to program/activity directors responsible for the customer order. Table 18-2 shows the counter fields in relation to the TA codes making up the balances.

(1) Research for all exception codes should include checking the Daily Preliminary Balance for suspended transactions for improper coding.

(2) Code 2 amounts appear when the cumulative Appropriation Reimbursement Program (ARP) exceeds the annual ARP.

(3) Code 3 amounts appear when the Orders Received CFY exceeds the cumulative ARP. For funded orders, program/activities directors must request an increase to the ceiling amount before accepting more orders.

(4) Code 4 amounts appear when the Orders Received CFY exceeds 90 percent of the cumulative ARP. For funded orders, request an increase to the funded amount if anticipating orders to exceed 100 percent of the cumulative ARP. A close watch on code 4 should prevent Orders Received CFY from exceeding the cumulative ARP.

(5) Code 5 amounts appear when Earnings CFY exceed Orders CFY plus Unfilled Orders 1 October. Check that all accepted orders have been sent to the FAO and recorded. Check that the amount on the order was in fact sufficient to cover the work done. Possibly this customer number has been overcharged.

(6) Code 6 amounts appear when Collections CFY exceed earnings. Check for overpayments, duplicate payments, or collection of amounts transferred for collection. If this record is for a customer who must pay cash in advance, no research is required.

(7) For an inquiry of any Customer Order Number Summary and current month detail transactions, send TA N1 cards to the FAO by transmittal letter. Some installations have made it a routine practice to submit N1 cards the last daily cycle of each month for some customer order numbers. Retention of each month's inquiries gives a complete audit trail of all detail transactions updating a customer number.

b. Accounts receivable status--(Appropriation Reimbursement Program--Automatic, PCN AVK-117) and (Appropriation Reimbursement Program--Funded, PCN AVK-120).

(1) Continuous monitoring of this report will be done by the program and activity directors using the following rules:

(a) Orders received should not exceed FYTD ceiling especially for funded reimbursements. Before acceptance of orders which would exceed ceilings for funded reimbursables, request an increase to the ceiling amount.

{b) By monitoring percent of ceiling, it may be determined in advance that a request for funded reimbursement authority is needed.

(c) Reimbursements earned should be compared to orders received. A valid order or estimate must be received from the customer and should appear under orders received before services are performed. It is recommended that orders be reviewed when reimbursements earned as a percent of orders received is approximately equal to 50 and 75 percent as manually calculated. An increase to the order should be requested from the customer if it is determined that the cost ceiling will not be sufficient to finish the order. Notify the customer upon determination that funds on an order are excess. As a minimum, unfilled orders which remain unchanged for a period greater than 45 days should be questioned.

(d) For customers required to pay in advance, reimbursements earned must not be greater than reimbursements collected. When anticipated services to be required by the customer are greater than the unearned advance, request another advance payment and increase to the amount of the order.

(2) This report and the Reimbursement Control Register (figure 4-46-2) will be used to make a periodic review of all customer order numbers in conjunction with the joint review of unliquidated obligations. As a minimum, use the following criteria in the review and investigate exceptions:

(a) Review customer orders for documentation. For example, there should be a valid order or estimate on file to support the orders received amount.

(b) All funded ceiling, accepted orders, and reimbursements earned should be processed or in process.

(c) Orders received should not exceed ceilings for funded reimbursables, The Percent of Ceiling column should be 100 or less.

(d) Orders received and reimbursements earned should not exceed reimbursements collected for customers who are required by AR 37-20 to pay in advance.

(e) Where reimbursements earned remain unchanged for a period greater than 45 days with a balance of unfilled orders, the order amount should be questioned. Customers must be promptly notified of excess funds.

(f) Check that reimbursements earned include equitable charges for direct and indirect overhead, where applicable.

(g) Reimbursements collected greater than reimbursements earned will be referred to the FAO for investigation except where advance payments are required.

c. Weekly status of reimbursable report. This optional report provides a preview of the monthly RCS CSCAA-112. Budget personnel should review this report for abnormal data. Continuous review of the Accounts Receivable Status Report by program/activity directors while managing customer orders will normally prevent abnormal data on the Weekly Status of Reimbursable Report.

d. RCS CSCAA-112 Status of Reimbursements. This report is sent to the accounts office supporting the OA involved. The comptroller budget office will review the report and analyze differences from planned progress and status.

e. Debt management reports are included in section IV of this chapter.

Table 18-2

Accounts receivable status/FXWAVK file/TA correlation

Colm No.	Colm title	file	ARP counter	Type action and description
5	FYTD Program	1	ARP-FYTD	AT FYTD Funded Reimbursement Program Current Year OMA/OMAR only AV FYTD Other Reimbursement Program other than Current Year OMA/OMAR
6	Orders Received	4 UNFIL-ORD-1-OCT 6 ORD-REC-FYTD 7 ORD-REC-CM		Computed in Yearend Program U/M 20-7 Excludes Current Month A4 Funded Orders Received/OMA/OMAR A5 Automatic Orders Received/OMA/OMAR 1K Funded Orders Received/Other 1L Automatic Orders Received/Other
7	Percent of Ceiling (999 percent is the maximum shown)	Colm 6 divided by Colm 5		
8	Reimbursement Earned	9 REIMB-EARN-FYTD 10 REIMB-EARN-CM		Excludes Current Month 51 Reimbursement Earned, Funded 52 Reimbursement Earned, Automatic 53 Uncollectible Receivables, Automatic and Funded 54 Uncollect Receivables--Miscellaneous Sales and Taxes 56 Miscellaneous Sales 57 Federal Tax--Telephone and Telegraph 58 Waiver Writeoff
9	Reimbursement Collected	12 TRF-FOR-COLL 13 TRF-FOR COLL 15 COLLECTION-FYTD 16 COLL-THIS-STA-CM 17 COLL-OTHER-CM 18 COLL-INTRF-CM		Excludes Current Month 55 Transfers of Accounts Receivable Excludes Current Month 4K Collection, SF 1096 (Schedule of Voucher Deductions) 40 Disbursement--This Station 42 Collection--This Station 43 Collection--Accounts Receivable 4L Collection--Accounts Receivable, By Others Will Not Find A Balance In SAILS Environment.
10	Accounts Receivable	3 ACCTS-RECB-1-OCT Colm 8 Colm 9		Computed in Yearend Program U/M 20-17

Change 36, I June 1985

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Section III
Debt Management Procedures

18-20. Overview

a. AR 37-108; Interim Change 19 (119), dated 24 August 1983, as amended, implemented the debt management policies prescribed by the Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies (TFRM) Bulletin No. 82-18, dated 1 July 1982. STANFINS is being changed to comply with these policies.

b. The debt management change adds additional data fields to input transactions, establishes new edits, adds a series of as-required cycles, adds one new detail transaction file, and three new master files. The monthly and yearend cycles change to update and produce new regulatory reports and to delete and close new files and records.

c. The debt management change will enable STANFINS to--

(1) Record and control accounts receivable by bill number.

(2) Record and control travel and contractor advances by name and travel order number/contractor advance number.

(3) Compute interest and penalties on delinquent accounts receivable, travel advances, and contractor advances.

(4) Meet AR 37-108 aged receivable and advance reporting requirements.

(5) Produce followup letters for delinquent accounts.

(6) Provide management reports to identify, age, and report individual delinquent/current accounts.

d. Debt management cycles. Various new as-required cycles are available to manually or mechanically update the master files; to compute taxes, interest, and penalties; to bill on SFs 1080 or DA Forms 1857; to produce followup letters; to reconcile files; and to produce management reports.

18-21. Definitions

a. Address key--accounts receivable. A seven-character alphanumeric code identifying a customer billed by DA Form 1857 (Statement of Account). The construction of the address key consists of the first four characters of the last name plus the first three digits of the customer's address.

b. Address key--travel/contractor advances. A seven-character alphanumeric code identifying a payee. The construction of the address key for travel advances consists of the first three characters of the last name plus the last four digits of the social security number. The construction of

the address key for contractor advances consists of four characters from name plus three digits from address.

c. Aged receivables and advance reporting requirements. Regulatory requirements established by AR 37-108, 119, dated 24 August 1983, as amended.

d. Bill code. A multiuse field in the accounts receivable/bill file which indicates if a bill should be produced, the type of bill, DA Form 1857 or SF 1080, whether to charge interest or penalties, and whether to produce followup letters (fig 18-1).

e. Billing date. Established based on billing cycle date.

f. Bill number. A five-character alpha-numeric field assigned to either individual reimbursement earning transactions or to a billing period's accumulated reimbursement earnings. Bill numbers may be manually assigned on input transactions to specifically identify an individual account due (e.g., DD Form 139) issued for medical and other amounts due. Sequential bill numbers are automatically assigned in the billing cycle, if not assigned by input. The automated bills are identified by a fiscal year sequential series of bill numbers which begins with A0001 and continues through Z9999, as necessary. Manually assigned bill numbers should contain five digits. An option is available to assign a standard bill number to earnings or charge entries, which do not have a bill number. Refer to Para. 18-24.m.

g. Bills.

(1) DA Form 1857. Defined as applicable to Major Source Code 900 (Reimbursements from Non-Federal Sources). DA Form 1857 dated June 1983 is a pin-fed computer form. System will bill Major Source Code 900 by DA Form 1857 unless specifically directed to do otherwise.

(2) SF 1080. Defined as applicable to source codes other than Major Source Code 900.

(3) Use of summary record code may direct SF 1080 bills for Major Source Code 900 customers if required by local procedures. See paragraph 18-24c for further information on the use of summary record code.

h. Charge code. Used on earning transactions for DA Form 1857 billing customers to identify the type of charges. Charges are interpreted and listed on the DA Form 1857 bill (i.e., telephone, electric, gas, rent, etc.). (See fig 18-13.)

i. Classification code--accounts receivable. A one-character alpha-numeric field which indicates whether a receivable is current/noncurrent, rescheduled, reclassified, or a result of audit findings (fig 18-8).

j. Classification code--advances. A one-character alphanumeric field which indicates whether an advance is current/noncurrent, rescheduled, or whether followup letters are to be produced (fig 18-9).

k. Contractor advance number. A five-character alphanumeric field within the seven-position order number field (last five positions) which locally identifies an advance to the contractor. (Last five digits of contract number.)

l. Customer numbers.

(1) Customers billed by DA Form 1857. A separate first three digits is no longer required to identify a customer. Address key will be used for this purpose. A separate customer number is required for only each separate billing accounting classification. Bills will be separated based on the first three digits of the customer number plus address key and bill number.

(2) Reserved customer numbers. Customer numbers 8TA00X and 9R149R through 9R162R are reserved for accumulating excise taxes and delinquent charges (interest, penalty, and processing and handling fees). This assignment was required in order to identify program-created entries and the correct general ledger account entries. These customer numbers are also used to manually input charges, write-offs, waivers, and collections of delinquent charges (fig 18-12).

(3) Customers billed by SF 1080. There is no change in the construction of customer numbers or the use for assignment to customers. Bills will be separated based on the first three digits (customer identification).

m. Date paid. Posted to the travel/contractor advances master file based on the block ticket date of the disbursement or collection entry recording an advance transaction.

n. Days interest charged. System assigned to control computation of interest due between cycle dates. Used in the determination of additional days of interest to be charged during an interest update cycle. (Cycle date minus due date minus days interest charged times daily interest rate times amount due equals current interest charge.)

o. Days penalty charged. System assigned to control computation of penalty due between cycle dates. Used as in n above for penalty charges. Penalties are charged after delinquent for 90 days. Penalties are charged retroactive to due date.

p. Delinquent charges. Consist of interest, penalties, and processing and handling charges assessed to delinquent accounts receivable or advance accounts. These charges must be identified on input transaction by customer number, address key, and bill number for accounts receivable and by address key and order number for advances.

q. Due date--accounts receivable. System assigned to the bill record based on billing cycle plus 30 days. Used to age accounts in management and regulatory reports. Due date may be input on the earning transaction for the basic charge. (See para 18-241.)

r. Due date--advances. Manually assigned on input of initial or supplemental advance (positive the action 40 or 41). Posted to advance record and used to age accounts in management and regulatory reports.

s. Excise tax rate. Used to compute billable Federal excise tax on communication charges. Input on cycle control, a three-digit decimal rate (i.e., 030 equals 3 percent). Applied against charge code 1, 2, 3, or 4.

t. Followup letter code. System assigned to control the production of accounts receivable followup letter notices one through three, indicates prior notice produced. Next notice is produced based 15 days after followup letter date when followup letter option is requested.

Followup letter date. System assigned based on cycle date of followup letter option of accounts receivable. Indicates date of the last followup letter issued and is compared to subsequent cycle dates to determine the requirement for the next notice.

v. Interest and penalty code. A one-character alphanumeric field in the travel/contractor advances master file to indicate the applicability of interest and/or penalty charges. AR 37-108, 119, paragraph 6-29f, addresses the applicability of charges. Codes are included at figure 18-10.

w. Interest rate. Daily decimal rate input on cycle control. A five-digit rate posted to applicable records to compute assessment of interest (00030 equals an annual interest rate of 10.95 percent (365 times .00030)). (See AR 37-108, 119, para 6-29 f.)

x. Ledger code. Used to distinguish travel versus contractor advances in the travel/contractor advances master files. Represents ledger codes 17 and 18 identifying the STANFINS subsidiary ledgers in which travel and contractor advances, respectively, are recorded.

y. Management reports--local. Delinquent reports options by unit code or accounting classification and a one-line listing of all accounts by accounting classification are available. These reports are produced as required and separated for accounts receivable, travel advances, and contractor advances (fig 18-14).

z. New files--Debt Management. Four new files are used. They are the Transaction File (AARAVK), NSF Accounts Receivable/Bill Master File (BARAVK), Accounts Receivable Address Master File (CARAVK), and the Travel/Contractor Advance Master File (DARAVK). (See para 18-22e.)

aa. Order number. Used to identify a specific advance number to an individual or to a contractor. Contains unit code as first two digits (optional or zero fill) plus a five-digit specific order identification consisting of a two-digit month code (01-12) and a three-digit sequential number (001-999) or a one-character month code (A-M) and a four-digit sequential number (0001-9999) as locally determined.

ab. Penalty rate. Daily decimal rate input on cycle control. A five-digit rate posted to applicable records to compute assessment of penalty. AR 37-108 current rate is 6 percent, input as 00016.

Rank/grade. A two-digit code indicating the military or civilian grade of the traveler in the travel/contractor advances master file which is currently reserved for future use.

ad. Source code--debts due from public. AR 37-108 directs the reportable source codes as NATO (N00) and Major Source Code 900, as further defined in AR 37-100, chapter 5.

ae. Summary record code. Used in the accounts receivable/bill file to establish a bill code, other than default, or to identify a unit code default for a specific customer number. Establishes a summary record which is subsequently referenced to create new bill records using bill code and/or unit code specified. (See para 18-24c for further information on the use of summary record code.)

af. Travel order number. A five-digit field within the seven-digit order number field (last five positions) consisting of a two-digit month code (01-12) and a three-digit sequential number (001-999) or a one-character month (A-M) and a four-digit sequential number (0001-9999) as locally determined.

ag. Unit code. A two-digit alphanumeric field used to separately list delinquent accounts on an optional Local Management Report. If separation of delinquent accounts is desired, unit code will be locally assigned to separately identify the following:

(1) Advances by activity director, program director, or other unique element (otherwise, zero fill). Must be assigned on input as first two digits of order number (positions 8-9 of travel/contractor advance document number).

(2) Accounts receivable by types of charges (i.e., utility, medical DD Forms 139, telephone accounts, etc.).

(3) Specific delinquent accounts by assigned military unit of individual customer.

18-22. Key features

a. Redefined input elements.

(1) Document number for reimbursements consists of the following:

(a) Card columns 50-55 = customer number.

1 The six-digit reimbursement (FXWAVK) customer number for recording earnings and collections of accounts receivable.

2 The six-digit 8TA00XR and 9R1XXR customer numbers for charging or collecting excise tax or delinquent charges. (See figure 18-12.)

The reimbursement customer number is required in cc 35-40 of input for excise tax or reimbursement delinquent charges. The last six digits of order number is required in cc 35-40 of input for advance delinquent charges. Charging of excise tax is automatic based on charge code. Charging of interest and penalties may be automated based on assignment of bill code (Accounts Receivables) and Interest and Penalty code (Advances).

(b) Card columns 56-62 = Address key for DA Form 1857 billings only. Identifies customer and is key to separate billing when combined with first three digits of customer number. For SF 1080 billing, this field is ignored for posting to the bill file.

(c) Card column 63 = Charge code for DA Form 1857 billings. (See fig 18-13.) Identifies, on earning transactions, the type of charge for listing on the DA Form 1857 bill (i.e., telephone, electric, gas, rent, etc.). Charge code S is defaulted if code is blank or not as listed.

(2) Document number for advances consists of the following:

(a) Card columns 50-56 = Address key identified to individual traveler or contractor.

(b) Card columns 57-63 = Order number.

1 Card columns 57-58 = Unit code. Zero fill unless local assignment desired to separate the identity of advances by activity, program director, or other unique factor.

2 Card columns 59-63 = Travel order or contractor advance number. Assigned locally. Travel order number includes a two-digit month code (01-12) and three-digit sequential number (001-999) or a one-character month code (A-M) and four-digit sequential number (0001-9999) as locally determined.

(3) Document number for delinquent charges on advances consists of the following:

(a) Card columns 50-55 = The six-digit 9R1XXR customer number for charging or collecting delinquent charges. (See fig 18-12.) Last six digits of order number is required in cc 35-40 of input.

(b) Card column 56-62 = Address key for the specific advance account being charged or collected.

(c) Card column 63 = First digit of order number being charged or collected.

(d) Card column 35-40 = Last six digits of order number being charged or collected.

b. New daily cycle input requirements. Accounts receivable.

(1) All input for debt management processing will be performed using APC format.

(2) New input fields are as follows:

TA	Nomenclature	Description
51, 52, 56, and 57	Bill number--cc 15-19 earnings.	Must be present if FXWAVK Bill Designation code equals "Y" (See paras 18-22f(8) and 18-23a(3) (a).)
53, 54, 55, and 58	Bill number cc 15-19 write-off, waiver, and transfers.	Must be present to identify accounts receivable bill applicable to entry.
56, 54, 58, and 43	Earnings write-off, waiver, and collection of interest, penalty, and processing and handling fees. Card column 35-40--original customer number and cc 15-19--bill number. <u>Zero fill cc 15-19 for entries for Advance accounts.</u>	To identify transactions for interest, penalty, and processing and handling fees, the applicable 9R1XXR must be in cc 50-55. Address key in cc 56-62 and original customer number in new field.
43, 42, 4L	Bill number cc 15-19.	Required on all reimbursement collection input.

Note: For all customers billed by DA Forms 1857, cc 56-62 input must be address key (seven digits). For all DA Forms 1857 earning transactions (TA 51, 52, and 56), cc 63 = charge code, which identifies the type of charge (electric, gas, telephone, etc.) for listing on the bill.

c. New daily cycle input requirements. Travel and contractor advances.

TA	Nomenclature	Description
40 and 41	Due date cc 15-19. Initial or supplemental advance. (YYDDD)	Required for all input of a positive amount.
56, 54, 58, and 43	Charging, write-off, waiver, and collection of interest, penalty, and processing and handling fees. Card column 35-40 = last six digits of order number. <u>Zero fill cc 15-19 on all entries for delinquent charges.</u>	To identify transactions for interest, penalty, and processing and handling fees, the applicable 9R1XXR customer number must be in cc 50-55, address key must be in cc 56-62, and

TA	Nomenclature	Description
		the first digit of order number must be in cc 63.
40	Identification of reclassified advance = Card column 70 = A.	Utilized to identify for reporting purposes those amounts which are determined to be reclassified.
42	Identification of written-off advance amounts. Card column 70 = B.	Utilized to identify for reporting purposes those amounts which have been written off.

Note: Address key (seven digits) must be controlled and present on all input. Together with order number (seven digits) identifies the Advance File record. Input position is same as document number 50-56 and 57-63 respectively except on entries identified for charging or collecting interest, penalties, and processing and handling fees.

d. Formats and codings.

(1) File update formats and record layouts.

<u>Master file</u>	<u>Name of file</u>	<u>Reference</u>
BARAVK--Update	Accounts Receivable/Bill File	Figure 18-1
BARAVK--Record	Accounts Receivable/Bill File	Figure 18-2
CARAVK--Update	Address Master File	Figure 18-3
CARAVK--Record	Address Master File	Figure 18-4
DARAVK--Update	Travel/Contractor Advances Master File	Figure 18-5
DARAVK--Record	Travel/Contractor Advances Master File	Figure 18-6

(2) Codes BARAVK (Accounts Receivable).

<u>Nomenclature</u>	<u>Description or reference</u>
Bill Code	Figure 18-7
Classification Code	Figure 18-8
Followup Letter Code	Figure 18-9
Unit Code	Locally assigned--controls some management report output.

<u>Nomenclature</u>	<u>Description or reference</u>
Summary Record Code	Blank or "Y."
(3) Codes DARAVK (Advances).	
<u>Nomenclature</u>	<u>Description or reference</u>
Interest and Penalty Code	Figure 18-10
Unit Code	Locally assigned--controls some management report output.
Ledger Code	17 = Travel advance 18 = Contractor advance
Classification Code	Figure 18-11
(4) Other information BARAVK (Accounts Receivable).	
<u>Nomenclature</u>	<u>Description</u>
Bill Number	Must be locally assigned by type "5" input if designated by new field in FXWAVK. Updated by Y1 and Z1 (change) with "Y" in position 9. Bill designator code (para 18-22a(3)(a))--otherwise, computer assigns bill number in billing cycle.
Bill Date	Computer assigned in billing cycle based on cycle date.
Due Date	Computer assigned in billing cycle based on cycle date plus 30 days. (Maybe input on earnings transaction. See para 18-241.)
Penalty Rate	Daily decimal rate input by accounting in as-required cycle and assigned to compute and record penalty charges based on bill code.
Interest Rate	Daily decimal rate input by accounting in as-required cycle and assigned to compute and record interest charges based on bill code.

<u>Nomenclature</u>	<u>Description</u>
Followup Letter Date	Assigned by computer when followup letter produced. Combined with followup letter code to determine applicable computer produced letter. (May be initialized by summary record code master. See para 18-24c.)
Days Interest Charged	Computer assigned to control computation of interest due between cycles.
Days Penalty Charged	Computer assigned to control computation of penalties due between cycles.

(5) Other information DARAVK (Advances).

<u>Nomenclature</u>	<u>Description</u>
Accounting Classification and Accounting Processing Code (APC)	Self-explanatory plus APC.
Days Interest Charged	Computer assigned to control computation of interest due between cycles.
Days Penalty Charged	Computer assigned to control computation of penalties due between cycles.
Date Paid	Cycle date of advance.
Due Date	Input on initial or supplemental advances.
Interest Rate	Daily decimal rate input by accounting in as-required cycle and assigned to compute and record interest charges based on bill code.
Penalty Rate	Daily decimal rate input by accounting in as-required cycle and assigned to compute and record penalty charges based on bill code.

e. New files.

(1) Transaction File (AARAVK). Accumulates all detailed transactions affecting accounts receivable and travel/contractor advances files which clear initial daily cycle edits. Records are identified as billed or unbilled. Unbilled accounts receivable records are used to produce SF 1080 or DA Form 1857 bills and to provide a detail backup to billings. Records are identified as posted to master file BARAVK or DARAVK or unposted until master update option is exercised.

(2) NSF Accounts Receivable/Bill Master File (BARAVK). Accumulates all transaction effects identified by customer number, address key (when applicable), and bill number. This file is used to produce management and regulatory reports. Contains various codes, dates, amounts, and miscellaneous fields to summarize, classify, and compute output.

(3) Accounts Receivable Address Master File (CARAVK). Includes name, address, social security number (SSN) (when applicable), and additional information (user option) for matching to BARAVK and DARAVK for billing, followup letters, and management reports.

(4) Travel/Contractor Advance Master File (DARAVK). Accumulates all transaction effects identified by address key (last name--first three characters, plus SSN--last four digits), and order number--seven digits. Contains various codes, dates, amounts, and miscellaneous fields to summarize, classify, and compute output.

f. General information--accounts receivable.

(1) Customer numbers 8TA00X and 9R149R through 9R162R are reserved for input of interest, penalty, and processing and handling charges. This was required in order to specify program created entries and general ledger account updates. These customer numbers are also used to manually input charges (if required), write-offs and waivers, and collections (fig 18-12). These customer numbers should be input, immediately after conversion, by normal Y1, Y2, Y3 input procedures (para 18-23a(3)(a)).

(2) The last position of document number (input position 63) for each reimbursement earning transactions TA 51, 52, or 56 will be charge code (fig 18-13) for all customers billed on DA Form 1857.

(3) The customer number plus the address key (seven positions) controls the establishment of separate BARAVK records. Bill numbers will be assigned to the records and DA Forms 1857 produced based on first three digits of customer number plus the address key. Bills will only be produced when there are current billing period charges, including interest penalty and processing and handling fees. Multiple customers (address keys) may be billed using a single customer number or a single group of customer numbers with the same first three digits (for DA Form 1857 billings only). This replaces the requirement to identify each DA Form 1857 customer with a unique first three-digit customer number. Each separate first three-digit customer number will produce a separate bill for the same address key. For example--

(a) You may use one customer number per source code to charge all telephone-use charges or Engineers utility charges.

(b) Multiple customer numbers (source codes) are required for Family Housing charges. When the customer numbers have the same first three digits, a single DA Form 1857 bill will be produced for all charges.

(4) Bills for SF 1080 customers will be produced by first three digits of customer number. Bill numbers will be assigned automatically during the bill cycle.

(5) All collections, write-offs, waivers, or transfers must include bill number in initial input, positions 15-19 of input format. Bill number "A0000" will be input on all collections for bills issued prior to conversion until the bills are subsequently assigned new bill numbers. (See para 18-23.)

(6) Automatic charging of interest and penalties is controlled by the bill code in the BARACK record. The default codes when creating masters are "A" for SF 1080 followup and "1" for DA Form 1857 followup depending on the bill designator code of the customer number in the FXW file. Charging of interest and penalties in accordance with AR 37-108 requires manual updates to specific records; however, see paragraph 18-24c, use of summary record code and (9) below.

(7) Based on the bill code default, the followup letter routine is automatic, but may be changed by manual BARAVK update.

(8) Bill code includes a NO-BILL option for those customer numbers which do not require billings such as cash sales, medical bills, and other instances when bills are not required to be mailed to customers. The NO-BILL option is the default for FXW records containing Bill Designator code "Y" in cc 9 of Y1/Z1 input (NEW).

(9) The summary record code may be used to establish a different default for Bill Code or to identify a unit code for a specific customer number. The summary record code is established in a blank record for the specified customer number. Subsequent earnings against the customer number will create records using Bill Code and/or unit code specified. The most common use may be to specify unit codes by types of charges (i.e., utility billings, medical DD Forms 139, telephone accounts, etc.) for producing delinquent management reports. (See para 18-24c for further information on the use of summary record code.)

(10) If earnings are input to an FXWAVK customer number with a "Y" in position 9, collections initiated by DD Forms 139 are considered constructively collected at time of preparation and submission to the payroll office. However, until collected, these amounts are included in the accounts receivable balances. These accounts are considered current and not aged regardless of amount due. The separate DD Form 139 account may be input to a unique address key; however, an address file will not be required until a change of status is determined (requiring a complete address). Local

management reports listing accounts by key name will show only the customer number and address key. These line items will, however, be individually identified within accounting classification.

(11) A CARAVK (Address Master File) record must be established for each address key subject to DA Form 1857 billing, followup procedures, or delinquent reporting to the commander. (Where full name and address is required on the report.)

g. General information--travel and contractor advances.

(1) The travel and contractor advances process materially differs from the accounts receivable process and uses different logic.

(2) The process is not designed to necessarily replace current followup notification procedures in effect at the various installations. The travel and contractor advances process may supplement current procedures by allowing an automatic assessment of interest and penalties or may be used to replace local procedures. Regulatory provisions covering advances require close coordination between accounting and travel and/or commercial accounts for effective control.

(3) The classification code and the interest and penalty codes default is blank. No automatic charging of interest and penalties or automatic processing of delinquent letters will be performed unless the appropriate DARAVK update is processed by the FAO. Local procedures, based on AR 37-108, 119, paragraph 6-29, will dictate the application of the options.

(4) Followup letters are produced when option is exercised. Only one followup letter format is produced; however, the number of days past due and change in amounts are updated, as applicable. Letters may be used for additional control procedures or may be mailed to the delinquent party, as applicable. AR 37-108 prescribes the use of followup letters.

18-23. Recommended actions

a. Preconversion and conversion.

(1) The conversion program will produce initial master file records for existing accounts receivable and advances. The program will bring forward applicable keyfields, dollar amounts, accounting class and Ledger Code (advances only), and defaults as follows:

(a) Accounts receivable from FXWAVK (appropriation reimbursement program master file.

1 Address key for Source Code 900 = 00000000.

2 Bill number = A00000.

3 Bill code as follows:

a 1 if Major Source Code 900.

b A all other.

4 All other numeric fields = zero fill.

5 All other alphanumeric fields = blank.

(b) Advances from LXGAVK (nonstock fund undelivered orders master file).

1 Address key = first seven positions of document number.

2 Order number = last seven positions of document number.

3 All other numeric fields = zero fill.

4 All other alphanumeric fields = blank.

(2) The conversion program provides for a phase in transition which will minimize the installation's manual adjustments and allow subsequent collections to be processed against current account balances using bill number "A0000." (See subsequent action required in paras 18-23b(1) and (2) for accounts receivable and advances respectively.)

(3) To prepare for conversion of accounts receivable, the following is required:

(a) Determination where bill number is required on earning transactions such as medical bills and other earnings not requiring computer assigned bill numbers and/or actual bill. Produced update FXWAVK with "Y" in position nine of Z1 input. (Must be input after conversion.)

(b) Determine customer numbers to be billed by DA Form 1857 and produce update FXWAVK with "1" in position nine of Z1 input.

(c) Prepare input to establish mandatory customer numbers 8TA00X and 9R149R through 9R157R. Billing appropriation will be established per miscellaneous receipt accounting class (per AR 37-100, chap 9) applicable for interest, penalties, and processing and handling fees. (Must be input after conversion.) Must be input prior to processing delinquent charges.

(4) To prepare for the conversion of advances, the following is recommended:

(a) New travel advances should be established using document number equal to first three digits of last name, last four digits of SSN, and a unique seven-digit order number identification. (See definition of order number.)

(b) Before conversion, reverse all other existing advances to the required coding in paragraph 18-23a(4)(a) above.

(c) Contractor advances require reversing to the required coding.

(5) Controls over the monetary value and number of outstanding receivable and advance accounts must be established prior to conversion. After conversion and before additional processing, the reconciliation programs, as required AVKR82 (BARAVK VS FXWAVK) and AVKR83 (DARAVK vs LXGAVK), must be executed to assure that all Accounts Receivable/Bill Files and Advance File records, respectively, were successfully created and that the monetary values and number of outstanding receivable/advance accounts are equal to the control totals established prior to conversion.

b. Post conversion.

(1) Action required after conversion-- accounts receivable/bill file.

(a) Accounts receivable will not be aged until each outstanding bill is separately established with the applicable due date. Priority should be given to debt from public defined in AR 37-108 as Major Source Codes N00 and 900. For local management reports, other source codes should be converted. (Also see para 18-23c.) The following identification for each bill is required to establish individual outstanding bills.

Note: The establishment of the individual bill records requires an offsetting reversal from the record created at conversion. Any net adjustment to dollar amounts in the BARAVK update cycle requires Phase II controls, Journal Vouchers, and Phase II transactions to the FXWAVK. Controls of Phase II require all adjustments be approved by the installation accountant. (See para 18-23c for available options.)

1 Mandatory.

a Customer number (six digits).

b Address key (DA Form 1857, only (seven positions)).

c Bill number. (Locally established unique numeric code.)

d Applicable amounts as identified within record.

2 Required for proper reporting.

a Due date.

b Bill code.

c Classification code.

d Unit code (if desired).

e Summary record code (if applicable).

3 Required, if applicable.

a Penalty **rate**.¹

b Interest **rate**.¹

c Followup letter **code**.²

d Followup letter **date**.²

e Days interest **charged**.³

f Days penalty **charged**.³

(b) Establish CARAVK address master record for each customer billed by DA Form 1857. Address key is established using first four characters of last name plus first three digits of street address. This coding should assure the uniqueness of the address key.

(2) Action required after conversion--travel/contractor advances.

(a) Each outstanding advance, not collected or cleared within the first or second month after conversion, requires the following identification. The conversion program will separately create a record for each advance based on document number and, therefore, requires only a change of code and data in paragraphs 18-23b(2)(a)2 and 3 below where applicable (local determination).

1 Mandatory.

a Unique 14-position identification. Format is first three characters of last name, last four digits of SSN, plus seven-digit order number.

b Accounting class inclusive of APC.

c Applicable amounts as identified within record.

d Ledger codes are "17" for travel and "18" for contractor.

¹**Required** if previous rates have been established for applicable bill.

²**Required** if previous followup letters have been issued.

³**Required** if interest and penalty have been previously charged and will be added to existing record.

2 Required for proper reporting.

a Due date.

b Interest and penalty charge **code.4**

c Unit code (if desired).

d Classification **code.4**

3 Required, if applicable.

a Interest **rate.5**

b Penalty **rate.5**

c Days interest **charged.6**

d Days penalty **charged.6**

(b) Establish CARAVK address master record for each unique first seven positions of document number (address key) if followup letter option is selected or full name and address is needed for local management reports.

(3) System defaults were developed to--

(a) Separately identify SF 1080 and DA Form 1857 billing requirements as follows:

1 Bill Designator Code "1"--DA Form 1857.

2 Bill Designator Code "Blank"--SF 1080.

(b) Bill Designator code "Y" is a NO-BILL option available for accounts such as cash collections, unauthorized toll calls, and medical accounts.

(c) Accounts receivable delinquent letters through third notice will be produced.

⁴May be left blank if no interest and penalty charge or followup letter is required by local determination.

⁵Required if account (record) is being assessed interest and penalty charges and a previous rate(s) has been established.

⁶Required if interest and/or penalty has been previously charged and will be added to existing record.

(d) Advance delinquent letters are not automatic but are available. Since local procedures vary, the default was to not produce letters.

(e) Accounts receivable and advances are considered current until subsequent reclassification is determined.

(f) The applicability of interest and penalty charges are determined in AR 37-108, 119, paragraph 6-29. Charges may be automatically assessed and billed (accounts receivable) if individual records are updated.

(4) Many options are available to the user in the various areas by use of the multiple codes available. Management reports for local control and use are designed to provide various optional reports by unit code. These reports depend on local assignment of unit codes.

c. Post conversion options--accounts receivables.

(1) Option 1. Individual outstanding bills may be established by direct BARAVK update in cycle AVKR21 by establishing new master records by customer number, address key (if applicable), and bill number as determined in paragraph 18-23b above. A reversal to the master record created at conversion is necessary to offset the newly established records.

(2) Option 2. Individual outstanding bills maybe established by direct input to the daily cycle with a corresponding entry to reverse against the record created at conversion. Entries must be made on key of customer number, address key (if applicable), and bill number. Due dates of individual accounts may be included in the direct input per paragraph 18-241. Taxes, interest, penalties, and processing and handling charges may be input in the same manner as applicable. Reversal of communication tax charges may/must be input to a customer number previously used, with a bill number of A00000. Care should be exercised to assure that journal voucher entries (as applicable) are input to reverse any duplication of previously recorded taxes and delinquent accounts receivable charges. Conversion in this manner allows for recording all charges into the master files and to produce the proper general ledger effect. After entries are processed, one BARAVK update record, one entry per master file record will be required to update bill date, due date, bill code, and other codes as applicable to the individual bill. This option will produce a new bill for each newly established bill and for each reversal to the records created at conversion. Disposition of these bills is at the discretion of the local offices.

18-24. Processing techniques and examples

a. Frequency of cycle processing.

(1) Timing and options chosen for As-Required cycle AVKR25 requires particular attention to eliminate undue manual adjustments. For example, followup letters and/or bills may be produced with interest and penalties computed up to that date. Subsequent cycles may assess additional interest

and penalties prior to the receipt of full payment of amount due. The resulting interest and penalty balance would possibly be insignificant and not require a reversal, waiver, or writeoff of the balances. Therefore, the most practical timing of cycles, assuming a 15-day period is required to allow for billing and payment, is as follows:

(a) Midmonth. Options for followup letters; to compute interest and penalties; and the inclusion of interest and penalty rates should be exercised with a cycle dated the 18th (19th for March).

(b) Monthend. Between last daily and monthly processing. Option to compute interest and penalties; excise tax; produce DA Form 1857 and SF 1080 bills; and the inclusion of interest, penalty, and excise tax rates should be exercised dated the last day of the month. A second cycle for followup letters only, dated the first day of the following month (the 3d for March), may be run after the monthly cycle.

(2) Required manually input updates of the BARAVK(AVKR21), CARAVK(AVKR22), and DARAVK(AVKR23) files should be performed prior to the as-required cycle AVKR25 or the production of management reports. The BARAVK update also verifies accounting classification by customer number to the FXWAVK and should be run if any changes to FXWAVK billing accounting classification has been made.

b. Use of Address Master--CARAVK.

(1) For DA Form 1857 customers, name is loaded as follows:

- (a) Last name (no space within).
- (b) Space.
- (c) Title (if desired).
- (d) Space.
- (e) First name, space, middle initial.

Note: This allows for alphabetizing output on management reports and for inverting name for Bills and followup letters.

(2) For SF 1080 customers, name and address is extracted from the FXWAVK file in a separate as-required cycle AVKR87 which should be run prior to billing, producing followup letters, or management reports.

(3) An address master record is not required unless bills or followup letters are being produced. Management reports will be produced when no Address Master is present for both receivables and advances. If full name and address is not required, each line of the management report will be identified by document number/address key/bill number/customer number/order number/ as applicable.

Example: Collections of amounts due on DA Form 139 may be controlled by customer number, address key, and bill number without use of address master. Advances may be controlled by document number without address master.

c. Use of summary record code.

(1) A summary record coded master may be established by BARAVK update cycle AVKR21 by six-digit customer number. Input of customer number, desired coding defaults, and a Y summary record indicator is required in AVKR21 prior to performing AVKR25 cycle. (See fig 18-1 for format.)

(2) The summary record code allows for establishing bill codes other than (i) X for masters records created for customer numbers with bill designator code "Y" (ii) 1 for masters records created with FXWAVK position nine equal to "1" (customer number with Major Source Code 900), and (iii) "A" for all other master records created, (bill designator code blank).

(3) The summary record code may also be used to designate audit code assigned to a specific customer number, a followup letter code, and followup letter date.

(4) The following are examples of the use of the summary record code.

(a) Example 1. Customer numbers 412014, 412024, 412034, 412044, and 412054 are established to record family housing charges for source codes 971 through 975, respectively. A bill code of 2 (interest, penalties, and followup) and an unit code of FU may be desired to allow for automatic assessment of interest and penalties and to identify all master records created as unit code FU. Unit code is designated in order to select the management report of delinquent accounts receivables by unit code. A separate BARAVK master record for each of the five customer numbers will be established in AVKR21 (BARAVK update) prior to processing details. These records must contain the desired bill code 2, an unit code FU, and a summary record code Y. As details are processed, new masters records will be created designating bill code 2 and unit code FU.

(b) Example 2. Customer number 336014 is established to charge delinquent medical charges. Individual accounts are required to be issued the third followup letter. A summary record-coded master will be established to indicate Bill code desired (must be input even if bill code "1" is chosen), Unit code if a single unit code is desired, followup letter Code "2", and a followup letter date (YYDDD) at least 30 days prior to the current date. If separate unit codes are desired to identify military or other organization assignment of the individual, a single input to change unit code of the master record is subsequently required through AVKR21 update. The above will cause the program AVKR25 to produce the third followup letter when the option is performed. The updating of unit code will cause the listing of the account on the Unit Code option of the Delinquent Management report.

d. Automatically created masters. Any detail which does not match an existing master record will create a new master record. The bill code will be assigned based on the following:

(1) Bill code X (no bill) if FXWAVK position 9 (bill designator code) equals Y.

(2) Bill code 1 (DA\Form 1857, followup) if not above and FXWAVK Major Source Code is 900. (FXWAVK position 9 must equal 1.)

(3) Bill code A (SF 1080, followup) if neither of the above. (FXWAVK position 9 must be blank.)

e. Use of management reports. The optional management reports are designed to produce aged listings of delinquent accounts by accounting classification and/or by unit code (when assigned) AVKR84 or to provide a complete unaged listing of outstanding accounts by accounting classification AVKR85. These reports may be used to reconcile uncollected bills as well as to provide management with detailed listings as locally considered necessary. Delinquent listings may be used as an attachment to monthly reporting to the commander.

f. Use of followup letters--accounts receivables. Followup letters are produced in AVKR25 when option is designated by option card and the cycle date is greater than the due date of the individual bill record. The first letter produced states that the account is past due. Additional notices are produced when the account is approximately 16 and 46 days past due (notices 2 and 3) and use progressively stronger language. These additional notices are produced, on option, when cycle date is over 15 days since the previous letter's date. The followup letter option, therefore, should be exercised at midmonth, dated the 17th or 18th of the month (cycle date), and at monthend, dated the first day of the following month (cycle date). (See para 18-24a.)

g. Use of followup letter advances. Followup letters will be produced only if classification code has been manually updated by DARAVK update procedures by individual master record in as-required cycle AVKR23. Only one format is produced which indicates the actual number of days past due and the current amounts due. Timing and use of letters depend on locally established procedures.

h. Reports produced for Debt Management are listed at figure 18-14.

i. The format for the control card for the AVKR25 cycle is included at figure 18-15.

(1) Excise tax rate specifies the decimal equivalent to the percent charged for Federal communication tax (030 input equals 3 percent). Excise tax is computed for the individual reimbursement earned transaction and billed.

(2) Interest rate and penalty rate, fields 11 and 12, is the daily decimal rate in effect (00030 equals an annual rate of 10.95 percent, 00040 equals an annual rate of 14.6 percent). The current penalty rate, as specified by AR 37-108, is 6 percent and would be input 00016.

j. Agreement between the FXWAVK and BARAVK must be maintained as follows:

(1) FXWAVK position 9 must contain a "Y" or "1" for all customer numbers with Major Source Code 900. The BARAVK master for each record matching to the FXWAVK customer number must contain bill code X or 1 through 8. (DA Form 1857 bills will be produced for bill codes 1 through 8.)

(2) FXWAVK position 9 must be blank for all customer numbers with other than Major Source Code 900. The BARAVK master for each record matching to the FXWAVK customer number must contain bill code A through H. (SF 1080 bills will be produced for bill codes A through H.)

k. Agreement between files in j above is required to identify the type of detail or master being compared. Major Source Code 900 masters require identity by customer number and address key and other source codes are identified by customer number only. If files do not agree, erroneous comparisons and created BARAVK records may occur and require controlled reversal entries (BARAVK Phase II).

l. Due date in cc 35 through 40, may be assigned on the earning transaction (TA 51, 52, or 56) with a FXWAVK customer number in cc 50-55. This position would be right justified, zero fill to left. Example: January 31, 1984 is Julian date 84031 and would be input as 084031.

m. It is recommended that the standard bill assignment option be exercised when processing AVKJZPII (AVKR25) Debt Management Update Reporting cycle. The bill number may be supplied by control card as follows:

(1) The user may supply the bill number by entering a 'Y' in position 55 and the user standard bill number in position 56 through 60.

(2) If 'Y' is entered in position 55 and position 56 through 60 is blank, a five digit bill number will be assigned which will contain the processing month in the first three digits and the calendar year in the last two digits.

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ID: BARAVX Title: BAR Update Record 1 of 8 Length: 80

Description: For deletes, enter data in position 1-23. For changes, an asterisk in input field will blank corresponding master file record, except for dollar fields.

Position	Field	Field Title	Ref	Length	Remarks
1-3	1	Constant "BAR"	AN	3	Required
4	2	Add, Change, Delete, "A" "C" "D"	AN	1	Required
5-10	3	Customer Number	AN	6	Key is 5-23
11-17	4	Address Key	AN	7	
18	5	Blank		1	
19-23	6	Bill Number	AN	5	
24-28	7	Billing Date	N	5	YYDDD
29-33	8	Due Date	N	5	
34	9	Bill Code	AN	1	
35	10	Classification Code	AN	1	
36	11	Follow-up Letter	AN	1	1-4 or blank
37-41	12	Penalty Rate	N	5	
42-46	13	Interest Rate	N	5	
47-51	14	Follow-up Letter Date	N	5	YYDDD
52-53	15	Unit Code	AN	2	
54	16	Summary Record Code	AN	1	Y or blank
55-57	17	Days Interest Charged	N	3	
58-60	18	Days Penalty Charged	N	3	
51-79	19	Blank		19	
80	20	Record Number Code		1	Constant "1"

For Summary Record, only the following fields can be used: 1, 2, 3, 9, 11, 14, 15, 16 (must be Y), and 20 (must be 1). When a delete record has a "Y" in position 54 which indicates the deletion of a summary record, the bill number will be overlaid with 'Low Values' before matching for the delete process.

Figure 18-1. Accounts Receivable/Bill File Update

ID: BARAVK Title: BAR Update Record 2 of 8 Length: 80

Description: Dollar fields are updated algebraically.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "BAR"	AN	3	Required.
	2	Add, Change--"A", "C"	AN	1	Required.
5-10	3	Customer number	AN	6	Key is 5-23.
11-17	4	Address key	AN	7	
18	5			1	
19-23	6	Bill number	AN	5	
24-34	7	Reimbursement receivable 1 Oct Bal	N	11	
35-45	8	Reimbursement earned FYTD	N	11	
46-56	9	Reimbursement collected FYTD	N	11	
57-67	10	Blank	N	11	
68-79	11	Blank		12	
80	12	Record number code	N	1	Constant "2".

Figure 18-1. Accounts Receivable/Bill File Update--Continued

ID: BARAVK Title: BAR Update Record 3 of 8 Length: 80

Description: Dollar fields are updated algebraically.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "BAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-10	3	Customer number	AN	6	Key is 5-23.
11-17	4	Address key	AN	7	
18	5	Blank		1	
19-23	6	Bill number	AN	5	
24-34	7	Reimbursement write-off FYTD	N	11	
35-45	8	Blank	N	11	
46-56	9	Reimbursement waived FYTD	N	11	
57-67	10	Interest receivable 1 Oct Bal	N	11	
68-78	11	Interest earned FYTD	N	11	
79	12	Blank		1	
80	13	Record number code	N	1	Constant "3".

Figure 18-1. Accounts Receivable/Bill File Update--continued

ID: BARAVK

Title: BAR Update Record 4 of 8

Length: 80

Description: Dollar fields are updated algebraically.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "BAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-10	3	Customer number	AN	6	Key is 5-23.
11-17	4	Address key	AN	7	
18	5	Blank		1	
19-23	6	Bill number	AN	5	
24-34	7	Interest collected FYTD	N	11	
35-45	8	Blank	N	11	
46-56	9	Interest write-off FYTD	N	11	
57-67	10	Blank	N	11	
68-78	11	Interest waived FYTD	N	11	
79	12	Blank		1	
80	13	Record number code	N	1	Constant "4".

Figure 18-1. Accounts Receivable/Bill File Update--Continued

ID: BARAVK Title: BAR Update Record 5 of 8 Length: 80

Description: Dollar fields are updated algebraically.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "BAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-10	3	Customer number	AN	6	Key is 5-23.
11-17	4	Address key	AN	7	
18	5	Blank		1	
19-23	6	Bill number	AN	5	
24-34	7	Penalties receivable 1 Oct Bal	N	11	
35-45	8	Penalties earned FYTD	N	11	
46-56	9	Penalties collected FYTD	N	11	
57-67	10	Blank	N	11	
68-78	11	Penalties write-off FYTD	N	11	
79	12	Blank		1	
80	13	Record number code	N	1	Constant "5".

Figure 18-1. Accounts Receivable/Bill File Update--Continued

ID: BARAVK Title: BAR Update Record 6 of 8 Length: 80

Description: Dollar fields are updated algebraically.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "BAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-10	3	Customer number	AN	6	Key is 5-23.
11-17	4	Address key	AN	7	
18	5	Blank		1	
19-23	6	Bill number	AN	5	
24-34	7	Blank	N	11	
35-45	8	Penalties waived FYTD	N	11	
46-56	9	Process & handling fee 1 Oct Bal	N	11	
57-67	10	Process & handling fee earned FYTD	N	11	
68-78	11	Process & handling fee collected FYTD	N	12	
79	12	Blank			
80	13	Record number code	N	1	Constant "6".

Figure 18-1. Accounts Receivable/Bill File Update--Continued

ID: BARAVK Title: BAR Update Record 7 of 8 Length: 80

Description: Dollar fields are updated algebraically.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "BAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-10	3	Customer number	AN	6	Key is 5-23.
11-17	4	Address key	AN	7	
18	5	Blank		1	
19-23	6	Bill number	AN	5	
24-34	7	Blank	N	11	
35-45	8	Process & handling fee write-off FYTD	N	11	
46-56	9	Blank	N	11	
57-67	10	Process & handling fee waived FYTD	N	11	
68-79	11	Blank		12	
80	12	Record number code	N	1	Constant "7".

Figure 18-1. Accounts Receivable/Bill File Update--Continued

ID: BARAVK

Title: BAR Update Record 8 of 8

Length: 80

Description: Dollar fields are updated algebraically.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "BAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-10	3	Customer number	AN	6	Key is 5-23.
11-17	4	Address key	AN	7	
18	5	Blank		1	
19-23	6	Bill number	AN	5	
24-34	7	Communication taxes billed	N	11	
35-45	8	Communication taxes collected	N	11	
46-79	9	Blank		34	
80	10	Record number code	N	1	Constant "8".

Figure 18-1. Accounts Receivable/Bill File Update--Continued

ID: BARAVK Title: NSF Accounts Receivable/Bill File Length: 257

Pos	Field	Field Titles	Ref	Len	Remarks
1-6	1	Customer number	AN	6	Key is 1-19.
* 7-13	2	Address key	AN	7	
15-19	3	Bill number	AN	5	
20-24	4	Billing date	N	5	Packed.
25-27	5	Due date	N	3	
28	6	Bill code	AN	1	
29	7	Classification code	AN	1	Packed.
30	8	Followup letter	AN	1	
31-33	9	Penalty rate	N	3	
34-36	10	Interest rate	N	3	Packed.
37-39	11	Followup letter date	N	3	Packed.
40-41	12	Unit code	AN	2	Packed.
42	13	Summary record code	AN	1	
43-44	14	Department	AN	2	
45	15	Fiscal year	AN	1	Packed.
46-49	16	Basic symbol	AN	4	
50-53	17	Limitation	AN	4	
54	18	Program year	AN	1	Packed.
55-56	19	Operating agency	AN	2	
57	20	Reimbursement designator	AN	1	
58-61	21	Source code	AN	4	Packed.
62-67	22	Program element	AN	6	
68-73	23	Fiscal station number	AN	6	
74-77	24	Allotment serial number	AN	4	Packed.
78-83	25	Days interest/days penalty charged	N	3	
84-89	26	Reimbursement receivable 1 Oct Bal	N	6	
90-95	27	Reimbursement earned FYTD	N	6	Packed.
96-101	28	Reimbursement collected FYTD	N	6	
102-107	29	Reimbursement write-off FYTD	N	6	
108-113	30	Reimbursement waived Inc (Not Used)	N	6	Packed.
114-119	31	Reimbursement waived FYTD	N	6	
120-125	32	Interest receivable 1 Oct Bal	N	6	
126-131	33	Interest earned FYTD	N	6	Packed.
132-137	34	Interest collected FYTD	N	6	
138-143	35	Interest write-off Inc (Not Used)	N	6	
144-149	36	Interest write-off FYTD	N	6	Packed.
150-155	37	Interest waived Inc (Not Used)	N	6	
156-161	38	Interest waived FYTD	N	6	
162-167	39	Penalties receivable 1 Oct Bal	N	6	Packed.
168-173	40	Penalties earned FYTD	N	6	
174-179	41	Penalties collected FYTD	N	6	
180-185	42	Penalties write-off Inc (Not Used)	N	6	Packed.

*Position 14 is blank.

Figure 18-2. Accounts Receivable/Bill File

ID: BARAVK Title: NSF Accounts Receivable/Bill File Length: 257

Pos	Field	Field Titles	Ref	Len	Remarks
186-191	43	Penalties write-off FYTD	N	6	Packed.
192-197	44	Penalties waived Inc (Not Used)	N	6	Packed.
198-203	45	Penalties waived FYTD	N	6	Packed.
204-209	46	Process & handling fee 1 Oct Bal	N	6	Packed.
210-215	47	Process & handling fee earned FYTD	N	6	Packed.
216-221	48	Process & handling fee collected FYTD	N	6	Packed.
222-227	49	Process & handling fee write-off Inc (Not Used)	N	6	Packed.
228-233	50	Process & handling fee write-off FYTD	N	6	Packed.
234-239	51	Process & handling fee waived Inc (Not Used)	N	6	Packed.
240-245	52	Process & handling fee waived FYTD	N	6	Packed.
246-251	53	Communication taxes billed	N	6	Packed.
252-257	54	Communication taxes collected	N	6	Packed.

Figure 18-2. Accounts Receivable/Bill File--Continued

10: CARAVK Title: CAR Address Master File Update Record 1 of 3 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "CAR"	AN	3	Required.
4	2	Record code--"A", "C", "D"	AN	1	
5-11	3	Address key	AN	7	Key is 5-11.
12-41	4	Customer name	AN	30	
42-76	5	Customer address	AN	35	
77-79	6	Blank		3	
80	7	Record code	N	1	Constant "1".

For SF 1080 bills, 3-position customer number, left justified.
 For DA Form 1857 bills, 7-position address key, left justified (4 positions, last name; 3 positions, street address).
 For station's billing address, 7 "A" in address key, billing office in customer name field, and billing address in customer address field. Signature block on followup letters may be input to a master indicated by 7 "B" in address key.

Figure 18-3. Address Master File Update

ID: CARAVK Title: CAR Address Master File Update Record 2 of 3 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "CAR"	AN	3	Required.
4	2	Record code--"A", "C"	AN	1	
5-11	3	Address key	AN	7	Key is 5-11.
12-49	4	City, State, ZIP code	AN	38	
50-79	5	Attention line	AN	30	
80	6	Record code	N	1	Constant "2".

For SF 1080 bills, print attention line before city, State, ZIP code.

Figure 18-3. Address Master File Update--Continued

ID: CARAVK Title: CAR Address Master File Update Record 3 of 3 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "CAR"	AN	3	Required.
4	2	Record code--"A", "C"	AN	1	
5-11	3	Address key	AN	7	Key is 5-11.
12-22	4	Social security number	AN	11	
23-41	5	Other information	AN	19	
42-79	6	Blank		38	
80	7	Record code	N	1	Constant "3".

Figure 18-3. Address Master File Update--Continued

ID: CARAVK Title: Accounts Receivable Address Master File Length: 170

Pos	Field	Field Titles	Ref	Len	Remarks
1-7	1	Address Key	AN	7	Key is 1-7.
8-37	2	Customer name/Billing Office	AN	30	
38-72	3	Customer address/Billing office address	AN	35	
73-110	4	City, State, ZIP code	AN	38	
111-121	5	Social security number	AN	11	
122-151	6	Attention line	AN	30	
152-170	7	Other information	AN	19	

Figure 18-4. Address Master File

ID: DARA VK Title: Travel/Contractor Update Record 1 of 7 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "DAR"	AN	3	Required.
4	2	Add, Change--"A", "C", "D"	AN	1	Required.
5-7	3	Last name--first three	AN	4	Key is 5-24.
8-11	4	SSN--last four	AN	3	
12-18	5	Order number	AN	7	
19-23	6	FY/APC	AN	5	
24		Blank	AN	1	
25-61	7	Accounting classification	AN	37	
25-26		Department	AN	2	
27		Fiscal year	AN	1	
28-31		Basic symbol	AN	4	
32-35		Limitation	AN	4	
36		PY	AN	1	
37-38		OA	AN	2	
39		RD	AN	1	
40-43		Allotment serial	AN	4	
44-47		Program element	AN	4	
48-51		EOE	AN	4	
52-57		FSN	AN	6	
58-61		APC	AN	4	
62-79	8	Blank		18	
80	9	Record number code	N	1	Constant "1".

For Contractor Advance, use last name (first four) and address (first three digits) in positions 5-H.

Figure 18-5. Travel/Contractor Advances Master File Update

ID: DARA VK Title: Travel/Contractor Update Record 2 of 7 Length: 80

Description: For deletes, enter data in positions 1-24. For changes, a leading asterisk in input field will blank corresponding master file record, except-for dollar fields.

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "DAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-7	3	Last name--first three	AN	4	Key is 5-24.
8-11	4	SSN--last four	AN	3	
12-18	5	Order number	AN	7	
19-23	6	FY/APC	AN	5	
24		Blank	AN	1	
25-27	7	Days interest charged	N	3	
28-30	8	Days penalty charged	N	3	
31-35	9	Blank		5	
36-37	10	Rank/Grade	AN	2	
38-42	11	Date paid	N	5	
43-47	12	Due date	N	5	
48	13	Blank		1	
49	14	Interest and penalty charge code	AN	1	
50-51	15	Unit code	AN	2	
52-53	16	Ledger code	AN	2	
54	17	Classification code	AN	1	
55-59	18	Interest rate	N	5	.XXXXX dai ly
60-64	19	Penalty rate	N	5	.XXXXX dai ly
65-79	20	Blank		16	
80	21	Record number code	N	1	Constant "2".

Figure 18-5. Travel/Contractor Advances Master File Update--Continued

ID: DARA VK Title: Travel/Contractor Update Record 3 of 7 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "DAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-7	3	Last name--first three	AN	4	Key is 5-24.
8-11	4	SSN--last four	AN	3	
12-18	5	Order number	AN	7	
19-23	6	FY/APC	AN	5	
24		Blank	AN	1	
25-35	7	Advance amount	AN	11	
36-46	8	Blank	AN	11	
47-57	9	Written-off FYTD	AN	11	
58-68	10	Interest 1 Oct Bal forward	AN	11	
69-79	11	Interest earned FYTD	AN	11	
80	12	Record number code	AN	1	Constant "3".

Figure 18-5. Travel/Contractor Advances Master File Update--Continued

ID: DRAVK Title: Travel/Contractor Update Record 4 of 7 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "DAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-7	3	Last name--first three	AN	4	Key is 5-24.
8-11	4	SSN--last four	AN	3	
12-18	5	Order number	AN	7	
19-23	6	FY/APC	AN	5	
24		Blank	AN	1	
25-35	7	Interest collected FYTD	N	11	
36-46	8	Blank	N	11	
47-57	9	Interest written-off FYTD	N	11	
58-68	10	Blank	N	11	
69-79	11	Interest waived FYTD	N	1	
80	12	Record number code	N		Constant "4".

Figure 18-5. Travel/Contractor Advances Master File Update--Continued

ID: DRAVK Title: Travel/Contractor Update Record 5 of 7 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "DAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-7	3	Last name--first three	AN	4	Key is 5-24.
8-11	4	SSN--last four	AN	3	
12-18	5	Order number	AN	7	
19-23	6	FY/APC	AN	5	
24		Blank	AN	1	
25-35	7	Penalties 1 Oct Bal forward	N	11	
36-46	8	Penalties earned FYTD	N	11	
47-57	9	Penalties collected FYTD	N	11	
58-68	10	Blank	N	11	
69-79	11	Penalties written-off FYTD	N	11	
80	12	Record number code	N	1	Constant "5".

Figure 18-5. Travel/Contractor Advances Master File Update--Continued

ID: DRAVK Title: Travel/Contractor Update Record 6 of 7 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "DAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-7	3	Last name--first three	AN	4	Key is 5-24.
8-11	4	SSN--last four	AN	3	
12-18	5	Order number	AN	7	
19-23	6	FY/APC	AN	5	
24		Blank	AN	1	
25-35	7	Blank	N	11	
36-46	8	Penalties waived FYTD	N	11	
47-57	9	Process & handling 1 Oct Bal	N	11	
58-68	10	Process & handling earned FYTD	N	11	
69-79	11	Process & handling collected FYTD	N	11	
80	12	Record number code	N	1	Constant "6".

Figure 18-5. Travel/Contractor Advances Master File Update--Continued

ID: DARAVK Title: Travel/Contractor Update Record 7 of 7 Length: 80

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Constant "DAR"	AN	3	Required.
4	2	Add, Change--"A", "C"	AN	1	Required.
5-7	3	Last name--first three	AN	4	Key is 5-24.
8-11	4	SSN--last four	AN	3	
12-18	5	Order number	AN	7	
19-23	6	FY/APC	AN	5	
24		Blank	AN	1	
25-35	7	Blank	N	11	
36-46	8	Process & handling written-off FYTD	N	11	
47-57	9	Blank	N	11	
58-68	10	Process & handling waived FYTD	N	11	
69-79	11	Blank		11	
80	12	Record number code	N	1	Constant "7".

Figure 18-5. Travel/Contractor Advances Master File Update--Continued

ID: DARA VK Title: Travel /Contractor Master File Length: 236

Pos	Field	Field Titles	Ref	Len	Remarks
1-14	1	Document number	AN	14	Key is 1-20.
1-3		Last name--first three	AN	4	
4-7		SSN--last four	AN	3	
8-14		Order number	AN	7	
15-19	2	FY/APC	AN	5	
20		Blank	AN	1	
21-57	3	Accounting classification	AN	37	
21-22		Department	AN	2	
23		Fiscal year	AN	1	
24-27		Basic symbol	AN	4	
28-31		Limitation	AN	4	
32		PY	AN	1	
33-34		OA	AN	2	
35		RD	AN	1	
36-39		Allotment serial	AN	4	
40-43		Program element	AN	4	
44-47		EOE	AN	4	
48-53		FSN	AN	6	
54-57		APC	AN	4	
58-60	4	Days interest charged	N	3	
61-63	5	Days penalty charged	N	3	
64-68	6	Blank		5	
69-70	7	Rank/Grade	AN	2	
71-75	8	Date paid	N	5	YYDDD
76-80	9	Due date	N	5	YYDDD
81	10	Interest & penalty charge code	AN	1	
82-83	11	Unit code	AN	2	
84-85	12	Ledger code	AN	2	
86	13	Classification code	AN	1	
87-89	14	Interest rate	N	3	Packed.
90-92	15	Penalty rate	N	3	Packed.
93-98	16	Advance amount	N	6	Packed.
99-104	17	Written-off inception (Not Used)	N	6	Packed.
105-110	18	Written-off FYTD	N	6	Packed.
111-116	19	Interest 1 Oct Bal forward	N	6	Packed.
117-122	20	Interest earned FYTD	N	6	Packed.
123-128	21	Interest collected FYTD	N	6	Packed.
129-134	22	Interest written-off inception (Not Used)	N	6	Packed.
135-140	23	Interest written-off FYTD	N	6	Packed.
141-146	24	Interest waived inception (Not Used)	N	6	Packed.
147-152	25	Interest waived FYTD	N	6	Packed.
153-158	26	Penalties 1 Oct Bal forward	N	6	Packed.
159-164	27	Penalties earned FYTD	N	6	Packed.
165-170	28	Penalties collected FYTD	N	6	Packed.
171-176	29	Penalties written-off inception (Not Used)	N	6	Packed.

Figure 18-6. Travel /Contractor Advance Master File

ID: DARA VK Title: Travel/Contractor Master File Length: 236

Pos	Field	Field Titles	Ref	Len	Remarks
177-182	30	Penalties written-off FYTD	N	6	Packed.
183-188	31	Penalties waived inception (Not Used)	N	6	Packed.
189-194	32	Penalties waived FYTD	N	6	Packed.
195-200	33	Process & handling fee 1 Oct Bal	N	6	Packed.
201-206	34	Process & handling fee earned FYTD	N	6	Packed.
207-212	35	Process & handling fee collected FYTD	N	6	Packed.
213-218	36	Process & handling fee write-off Inc (Not Used)	N	6	Packed.
219-224	37	Process & handling fee write-off FYTD	N	6	Packed.
225-230	38	Process & handling fee waived Inc (Not Used)	N	6	Packed.
231-236	39	Process & handling fee waived FYTD	N	6	Packed.

Figure 18-6. Travel/Contractor Advance Master File--Continued

ID: EAPAVK Title: Purged Master Records Summary File Length: 114

Pos	Field	Field Titles	Ref	Len	Remarks
1-3	1	Part identification	AN	3	
1		Part (CSCFA-112)	AN	1	
2		Reimbursement designator	AN	1	
3		Section (CSCFA-112)	AN	1	
4-30	2	Accounting classification	AN	27	
4-9		Fiscal Station Number	AN	6	
10-11		Department	AN	2	
12		Fiscal year	AN	1	
13-16		Basic symbol	AN	4	
17-20		Limitation	AN	4	
21		PY	AN	1	
22-23		OA	AN	2	
24-27		Allotment serial	AN	4	
28-30		Reimbursement source code	AN	3	
31-36	3	Amount-1	N	6	Packed
37-42	4	Amount-2	N	6	Packed
43-48	5	Amount-3	N	6	Packed
49-54	6	Amount-4	N	6	Packed
66-60	7	Amount-5	N	6	Packed
61-66	8	Amount-6	N	6	Packed
67-72	9	Amount-7	N	6	Packed
73-78	10	Amount-8	N	6	Packed
79-81	11	Accounts collected	N	3	Packed
82-84	12	Accounts delinquent	N	3	Packed
85-87	13	Count-Amount 1	N	3	Packed
88-90	14	Count-Amount 2	N	3	Packed
91-93	16	Count-Amount 3	N	3	Packed
94-96	16	Count-Amount 4	N	3	Packed
97-99	17	Count-Amount 5	N	3	Packed
100-102	18	Count-Amount 6	N	3	Packed
103-105	19	Count-Amount 7	N	3	Packed
106-108	20	Part identification	AN	3	
106		Subsection	AN	1	
107		Account-code	N	1	
108		Audit-code	N	1	
109-111	21	Blank	AN	3	
112-114	22	File identification	AN	3	

Figure 18-6.1 Purged Master Records Summary File

The Purged Master Records Summary file contains summarized values of purged BARAVK records with source code 9** or N** and purged DARAVK records. The correlation of amount and count fields on the file to the Status of Reimbursements (CSCFA-112) report values depends on the part and section involved.

For parts III, IV, and V, only section I will be affected by the summarized values purged from the BARAVK.

A. in this case the correlation of EAPAVK file amounts to the CSCFA-112 is:

EAPAVK Amount Field	CSCFA-112 Report
1	Beginning Receivables
2	New Receivables
3	Repayments
4	Reclassified
5	Written Off

The number in the accounts collected field will be reflected on the "**R" report records for repayments.

B. The amounts from the EAPAVK file (closed records) are combined with the amounts from the BARAVK file (open records) to produce the values on the hardcopy report and report records.

C. The "Count Amount" fields reflect the number of accounts comprising the value in the related amount fields. For example, if "Amount-1" fields is \$1,000 and "Count-Amount1" field is 10, then this means the \$1,000 Beginning Receivables amount is composed of 10 purged records. The "count-amount" fields are not reflected on any hardcopy reports or report records.

2. For parts VI and VII only the accounts collected field will be reflected on the "**R" report records for repayments. The amount and count-amount fields will be zero since cumulative information for travel and contractor advances is obtained from the BXUAVK.

3. For part VIII, each section and sub-section can be affected by the summarized values purged from both the BARAVK and DARAVK. In these cases the correlation of EAPAVK file amounts to the CSCFA-112 is:

Section	Sub-section	EAPAVK Amount Field	CSCFA-112 Report
I-Reimbursement	A-Interest	1	Beginning Charges
Receivables	B-Penalties	2	New Charges
II-Travel Advances	C-Administration	3	Charges Collected
III-Non-Travel Advances		4	Charges Written Off

Even though counts appear in the "Accounts Collected" and "Count Amount" fields on the same basis as in Parts III, IV and V; they are not used on any hardcopy reports or report records.

NOTE: The CSCFA-112 report uses Roman Numerals to depict Parts and Sections. The EAPAVK reflects Parts and Sections in Arabic Numerals.

Figure 18-6.1 Purged Master Records Summary File Continued

Bill Code

<u>Bill code</u>	<u>Description</u>
A -----	SF 1080, followup.
B -----	SF 1080, interest, followup, penalty.
C -----	SF 1080, interest, no followup, penalty.
D -----	SF 1080, interest, followup.
E -----	SF 1080, interest.
F -----	SF 1080, penalty, followup.
G -----	SF 1080, penalty.
H -----	SF 1080 only.
1 -----	DA Form 1857, followup.
2 -----	DA Form 857, interest, followup, penalty.
3 -----	DA Form 857, interest, no followup, penalty.
4 -----	DA Form 857, interest, followup.
5 -----	DA Form 1857, interest.
6 -----	DA Form 1857, penalty, followup.
7 -----	DA Form 1857, penalty.
8 -----	DA Form 1857 only.
X -----	No bill.

Figure 18-7. Bill Code

Classification Code
Accounts Receivable
BARAVK

<u>Code</u>	<u>Description</u>
Blank ---	Current.
1 -----	Rescheduled, reclassified, audit, current.
2 -----	Rescheduled, reclassified, audit, noncurrent.
3 -----	Rescheduled, reclassified, current.
4 -----	Rescheduled, reclassified, noncurrent.
5 -----	Rescheduled, audit, current.
6 -----	Rescheduled, audit, noncurrent.
7 -----	Rescheduled, current.
8 -----	Rescheduled, noncurrent.
A -----	Reclassified, audit, current.
B -----	Reclassified, audit, noncurrent.
C -----	Reclassified, current.
D -----	Reclassified, noncurrent.
E -----	Audit, current.
F -----	Audit, noncurrent.
G -----	Noncurrent.

Figure 18-8. Classification Code Accounts Receivable

Followup Letter Code
Accounts Receivable File
BARAVK

<u>Code</u>	<u>Description</u>
Blank ---	No letters have been issued.
1 -----	First letter issued.
2 -----	Second letter issued.
3 -----	Third letter issued.

Figure 18-9. Followup Letter Code Accounts Receivable File

Interest and Penal ty Charge Code
DARAVK

<u>Code</u>	<u>Description</u>
Blank ---	No charges.
A -----	Interest only.
B -----	Penal ty only.
C -----	Interest and penal ty.

Figure 18-10. Interest and Penal ty Charge Code

Classification Code
Travel and Contractor
DARAVK

<u>Code</u>	<u>Description</u>
Blank ---	Current only.
A -----	Current, followup, rescheduled.
B -----	Current, followup.
C -----	Current, rescheduled.
D -----	Noncurrent, followup, rescheduled.
E -----	Noncurrent, followup.
F -----	Noncurrent, rescheduled.
G -----	Noncurrent only.

Figure 18-11. Classification Code Travel and Contractor

Reserved Customer Numbers

<u>Customer number</u>	<u>Description</u>
9R149R -----	Interest on delinquent accounts receivable.
9R150R -----	Interest on travel advances.
9R151R -----	Interest on contractor advances.
9R152R -----	Penalties on delinquent accounts receivable.
9R153R -----	Penalties on travel advances.
9R154R -----	Processing and handling charges on receivables.
9R155R -----	Processing and handling charges on travel advances.
9R156R -----	Penalties on contractor advances.
9R157R -----	Processing and handling charges on contractor advances.
9R158R -----	Interest on ASAC receivables.
9R159R -----	Penalties on ASAC receivables.
9R160R -----	Processing and handling charges on ASAC receivables.
9R161R -----	Stock Fund surcharges.
9R162R -----	Stock Fund accessorial charges.
8TA00X -----	Federal excise taxes on communication charges.

Figure 18-12. Reserved Customer Numbers

Charge Code

<u>Charge code</u>	<u>Description</u>
A -----	Telephone service (no tax).
1 -----	Telephone service (tax).
B -----	Telephone install, move, or restore (no tax).
2 -----	Telephone install, move, or restore (tax).
C -----	Telephone toll charges (no tax).
3 -----	Telephone toll charges (tax).
D -----	Telegrams (no tax).
4 -----	Telegrams (tax).
E -----	Electricity.
F -----	Gas.
G -----	Heat.
H -----	Sewage.
I -----	Refuse.
J -----	Repairs.
K -----	Commissary.
L -----	Surcharge.
M -----	Rent.
N -----	Medical charges.
O -----	User assigned.
P -----	User assigned.
Q -----	User assigned.
R -----	User assigned.
S -----	User assigned. (Also default if invalid or blank input.)

Figure 18-13. Charge Code

			Debt Management Reports
<u>Program</u>	<u>Cycle</u>	<u>PCN</u>	<u>Title</u>
PQ1AVK	R25	AVK-925	Accts Recvble Master Record Created.
		AVK-926	Purged No Bill Details.
		AVK-927	Accts Recvbl Process Created Transactions.
PQW	R21	AVK-930	BAR Master File Update.
		AVK-931	BAR Master File Print (optional).
		AVK-932	BAR Update Errors.
PQX	R22	AVK-934	CAR Master File Update.
		AVK-935	CAR Master File Print (optional).
		AVK-936	CAR Address Update Errors.
PQY	R23	AVK-938	DAR Master File Update.
		AVK-939	DAR Master File Print (optional).
		AVK-940	DAR Travel/Contractor Update Errors.
PQ2	R25	AVK-944	Outstanding Travel/Contractor Advances.
		AVK-945	Travel/Contractor Followup Letters.
PQ4	R25	AVK-953	SF 1080 Bills.
PQ5	R25	AVK-955	DA Form 1857 Bills.
PQ6	R25	AVK-956	Accts Recvbl Followup Letters.
PQ4	R25	AVK-974	Details in Support of SF 1080 Bills.
PQ5	R25	AVK-975	Details in Support of DA Form 1857 Bills.
PRB	R25	AVK-996	Billed Detail Records Dropped
		AVK-620	NSF Accounts Receivable File purged report
		AVK-621	Travel/Contractor A/R Master File purged report.
PX2	R82	AVK-977	ARB VS FXW Reconciliation.
PX3	R83	AVK-979	Travel/Contractor Advances VS LXG Reconciliation.
PX6	R84	AVK-980	Delinquent Accounts Receivable (Unit Code Sequence).
		AVK-981	Delinquent Travel Advances (Unit Code Sequence).
		AVK-982	Delinquent Contractor Advances (Unit Code Sequence).
		AVK-983	Delinquent Accounts Receivable (Accounting Class Seq).
		AVK-984	Delinquent Travel Advances (Accounting Class Seq).
		AVK-985	Delinquent Contractor Advances (Accounting Class Seq).
PX9AVK	R85	AVK-987	Outstanding Accounts Receivable.
		AVK-988	Outstanding Travel Advances.
		AVK-989	Outstanding Contractor Advances.
P2A	R87	AVK-992	Address Master Update for SF 1080 Bills.

See section IV of this chapter for description of reports.

Figure 18-14. Debt Management Reports

ID: ZP/R25 Title: Debt Management Update Reporting/
Billing and Travel User Option Record Length 54
(QQZ Card)

Pos	Field Titles
CC1-25	Constant 'QQZAVK-CNTL01=BAR OPTIONS
cc26	'Y' to produce 1857 Bills or Blank
CC27	'Y' to produce 1080 Bills or Blank
CC28	'Y' to produce Bad Check Reports or Blank
CC29	'Y' to produce A/R Followup letters or Blank
CC30	'Y' to produce Travel/Contr Followup Letters or Blank
CC31	'Y' to compute Interest or Blank
CC32	'Y' to compute Penalties or Blank
CC33-35	Excise Tax Rate (Numeric)
cc36-40	Interest Rate (Numeric)
CC41 -45	Penalty Rate (Numeric)
CC46	'Y' to produce Bad Check Followup Letters of Blank
CC47	'Y' to produce ASAC 1080 Bill or Blank
CC48	'Y' to produce ASAC 1080 Followup Letters or Blank
CC49	'Y' to produce ASAC Cash Sales Report or Blank
CC55	'Y' to assign Standard Bill Number (Identify in CC56-60 the Standard Number assigned) or Blank (assigns the next sequential number based on the AAPAVK File.
CC56-60	If CC55= 'Y' enter your Standard Bill Number or leave blank. If position 56 through 60 is Blank, a Bill Number will be assigned as follows:

PROCESSING MONTHBILL NUMBER

January	JAN**
February	FEB**
March	MAR**
April	APR**
May	MAY**
June	JUN**
July	JUL**
August	AUG**
September	SEP**
October	OCT**
November	NOV**
December	DEC**

The '**' in the Bill Number equals the last two digits of the calendar year.

Figure 18-15. Billing and Travel User Option Record

Change 40, 1 March 1987

ID: BARAVK Title: Accounts Receivable Bills File Print Length: 26
(Cycle control for file print)

Pos	Field	Field Titles	Ref	Len	Remarks
1-14	1	PQWAVK-CNTL01=	AN	14	
15-26	2	BARAVK PRINT	AN	12	
27-80	3	Blank			

Note: This input record will cause an updated BAR master file to be printed.
This record is optional. If it is used, it should be input data, not JCL.

ID: CARAVK Title: CAR Address Master File Print Option Length: 26
(Cycle control card for file print)

Pos	Field	Field Titles	Ref	Len	Remarks
1-14	1	PQXAVK-CNTL01=	AN	14	
15-26	2	CARAVK PRINT	AN	12	
27-80	3	Blank			

Note: This input record will cause an updated address master file to be printed. This record is optional. If it is used, it should be input data, not JCL.

Change 40, 1 March 1987

ID: DARA VK Title: Travel/contractor Bills File Print Length: 26
(Cycle control card for file print)

Pos	Field	Field Titles	Ref	Len	Remarks
1-14	1	PQYAVK-CNTL01=	AN	14	
15-26	2	DARA VK PRINT	AN	12	
27-80	3	Blank			

Note: This input record will cause an updated DAR master file to be printed.
This record is optional. If it is used, it should be input data, not JCL.

Change 40, 1 March 1987

ID: BATAVK Title: ASAC Accounts Receivable Master File Print Length: 26
(Cycle control card for file print)

Pos	Field	Field Titles	Ref	Len	Remarks
1-14	1	PR7AVK-CNTL01=	AN	14	
15-26	2	BATAVK PRINT	AN	12	
27-80	3	Blank			

Note: This input record will cause an updated BAT master file to be printed.
This record is optional. If it is used, it should be input data, not JCL.

ID: AVKR84 Title: Debt Management Delinquent Reports Length: 24
(Delinquent report options)

Pos	Field	Field Titles	Ref	Len	Remarks
1-22	1	QX5AVK-CNTL=DELI NQUENT	AN	22	
23	2	Y or blank (Accounting Class sequence)			
24	3	Y or blank (Unit Code sequence)			
25-28	4	Blank			

Note: This provides the option to produce delinquent reports in accounting classification or unit code sequence, or both. Y in cc 23 will produce PCNs AVK-983, 984, and 985. Y in cc 24 will produce PCNs AVK-980, 981, and 982.

CHANGE 49, 1 OCT 94

Section IV

Debt Management Outputs

18-30. Accounts Receivable Bill Master File (BARAVK) Update

a. Reference.

(1) Program PQWAVK.

(2) PCN AVK-930 (Accounts Receivable Bills Update Report) AVK-931 (Accounts Receivable Bills Master File Report). AVK-932 (Accounts Receivable Bills Update Error Report).

(3) Cycle AVKR21.

b. Purpose.

(1) The main purpose of this cycle is to add, delete or change specific codes included in the BARAVK file.

(2) Users can add summary records before the customer number is included in the FXWAVK file. Also, summary records can be deleted when a customer number is not in the FXWAVK file.

c. Input requirements and control. Normally, only a record number one image input will be required with an "A" add code to initially set up a summary record coded master or "C" change code to update specific codes within an established master. Use of record number two through eight is for dollar amount changes. Any use of record number two through eight requires Phase II controls and is probably adjustable through daily input procedures.

d. Outputs.

(1) Accounts Receivable Bills Update. Provides a listing of all added, changed, or deleted BARAVK records. An asterisk is printed above any field which has been updated. Change of accounting classification is also shown where applicable.

(2) Accounts Receivable Bill Master File (optional). Complete printout of the updated BARAVK. This report should be established for microfiche output only.

(3) Accounts Receivable Bills Update Error. Provides listing of rejected input records and indicates reason for reject.

e. Validation. Specific care should be exercised to assure that records have been updated properly and as intended. Bill Code may not be blank and the cycle will assign Bill Code "A" to all erroneous input. When this is done, an exception will not be listed; however, the established record or change may be erroneous. A record can be added or deleted before the customer number is in the FXWAVK file.

18-35. Accounts Receivable Address Master File (CARAVK) Update

a. Reference:

(1) Program PQXAVK.

(2) PCN AVK-934 (Accounts Receivable Address Master File Report).
AVK-935 (Accounts Receivable Address File update Report).
AVK-336 (Accounts Receivable Address File Update Error Report).

(3) Cycle AVKR22.

b. Purpose. This cycle establishes (adds) address master records and changes or deletes to previously established files.

c. Input requirements. All three record input formats are normally required to establish (add) customer records to the CARAVK. Any of the three record input formats may be used to change data within a file record. Record number one is used to delete.

d. Outputs.

(1) Accounts Receivable Address Master File (optional). Complete printout of the updated CARAVK. This report should be established for microfiche output only.

(2) Accounts Receivable Address File Update. Provides a listing of all added, changed, or deleted CARAVK records. An asterisk appears above any field which has been updated.

(3) Accounts Receivable Address File Update Error. Provides a listing of rejected input records and indicates reason for reject.

18-40. Travel/Contractor Accounts Receivable Master File (DARAVK) Update

a. Reference.

(1) Program PQYAVK.

(2) PCN AVK-938 (Travel/Contractor Accounts Receivable Master File Update Report).
AVK-939 (Travel/Contractor Accounts Receivable Master File Report).
AVK-940 (Travel/Contractor Accounts Receivable Update Error Report).

(3) Cycle AVKR23.

b. Purpose. The main purpose of this cycle is to add or change specific codes included in the file by reference to specific key of address key and order number (14 digits).

c. Input requirements and control. Normally, only Record 2 is required with a "C" change code to update specific codes within an established master record. Other uses of this cycle are rare. Use Record 1 for accounting class changes and Records 3-7 for dollar amount changes. Phase II controls are necessary for other than Record 2 input, and these changes are usually adjustable through daily input procedures.

d. Outputs.

(1) Travel/Contractor Accounts Receivable Master File Update Report (AVK-938) provides a listing of all added, changed, or deleted DARAVK records. An asterisk above a field indicates an update.

(2) Travel/Contractor Accounts Receivable Master File Report (AVK-939) (optional) provides a complete printout of the updated DARAVK. Establish this report for microfiche output only.

(3) Travel/Contractor Accounts Receivable Update Error Report (AVK-940) provides a listing of rejected input records and indicates reason for reject.

18-45. Debt Management Update Reporting

a. Reference.

(1) The following is a list of cross-referenced programs and PCNs:

Programs	PCN
Q1AVK	AVK-925
	AVK-926
	AVK-927
	AVK-928
	AVK-996
PQ2AVK	AVK-944
	AVK-945
	AVK-946
	AVK-947
PQ4AVK	AVK-953
	AVK-974

1 Change 50, October 1995

PQ5AVK	AVK-955
	AVK-975
PQ6AVK	AVK-956
	AVK-958
PRBAVK	AVK-620
	AVK-621

(2) The following is a list of reports and PCNs:

Report Name	PCN
Accounts Receivable Master Records Created	AVK-925
Purged No Bill Details	AVK-926
Accounts Receivable Process Created Transactions	AVK-927
Negative Accounts Receivable by Bill Number	AVK-928
Billed Detail Records Dropped	AVK-996
Outstanding Travel/Contractor Advances	AVK-944
Travel/Contractor Follow-up Letters	AVK-945
Travel/Contractor Process Created Transactions	AVK-946
Delinquent Travel/Contractor Advances	AVK-947
1080 Bills	AVK-953
Details in Support of 1080 Bills	AVK-974
1857 Bills	AVK-955
Details in Support of 1857 Bills	AVK-975
Accounts Receivable Follow-up Letters	AVK-956
Delinquent Receivables to Unmatched Address Letters	AVK-958
NSF Accounts Receivable File Purged	AVK-620
Travel/Contractor A/R Master File Purged	AVK-621

(3) Cycle AVKZP/R25.

b. Purpose. This cycle: updates and purges the Accounts Receivable Bills File (BARAVK) and the Travel/Contractor Advance File (DARAVK); charges interest and penalties as applicable; produces follow-up letters; and prepares SF 1080 and DA Form 1857 Bills per options chosen on the Billing and Travel User Option Record (QQZAVK Control Card).

c. Input requirements. Input the Billing and Travel User Option Record (QQZAVK Control Card) indicating desired options for producing bills, bad check reports, follow-up letters, and applicable excise tax, interest and penalty rates.

d. Timing and dates of cycles. Run this cycle two times per month to prevent the possibility of excessive (manual) adjustments for insignificant interest and penalty amounts.

1 Change 50, October 1995

(1) Include all options (except accounts receivable follow-up letters and rates for excise tax, interest, and penalties) for the billing cycle and date it for the last day of the month. Run this cycle after the final correction cycle and before the monthly cycle of the previous month's processing. Process a second cycle for accounts receivable follow-up letters using the first day of the next month (3rd for March) for the date.

(2) Include the accounts receivable follow-up letters, interest and penalty rates in the mid-month cycle, and date it the 18th of the current month (19th for March). Run this cycle approximately mid-month.

(3) Processing of follow-up letters for advances determined locally

e. Effect of timing and dates of cycles. If cycles are processed as above, the first follow-up letter is produced on the first of the month. Subsequent follow-up letters are produced in the mid-month cycle. The exception to this is follow-up letters controlled by the manual input of due date or by the use of a summary record code.

f. Outputs.

(1) Accounts Receivable Master Records Created (AVK-925) provides an on-line listing of all newly created BARAVK Master File records. This listing is sequenced by document number (customer number and if applicable address key).

(a) Review this report to identify erroneous entries.

(b) Verify depending on local procedures should assure that master records created are properly referenced by document number. Therefore, the customer numbers and address keys are completely stated for customers billed by DA Form 1857 or for customers identified as No Bill Required.

(2) Process Created Transactions (BARAVK). Provides a three -section report, as applicable, showing the interest, penalties, and excise tax charged on a given cycle. Interest and penalties are charged against applicable customers based on bill code assignment. Excise tax is charged only on the billing cycle against communication charges with charge code 1, 2, 3, or 4.

(a) The report is used for review of process created charges to determine reasonableness and to identify erroneous cycle processing.

(b) Verification of the reasonableness of charges based on proper input of interest, penalty, and excise tax rate should be apparent. Document number charged is listed with amount.

(3) Negative Accounts Receivable by Bill Number Report. Provides the ending balance of accounts receivable for each customer number address by bill number. The report only reflects those accounts with a negative (abnormal) balance.

(4) Travel/Contractor Outstanding Advance Report. Provides a complete listing of the DARAVK Master sequenced by document number (address key and order number). The name and address along with order number, due date, and applicable outstanding balances are listed. Total amount due is further listed as principal, interest, penalty, and processing fees.

(a) The report is used as locally determined to provide management controls of advances.

(b) Verification should include the assurance of reasonable balances and may be used as locally determined for other controls.

(5) Travel/contractor follow-up letters. Produces letters, as applicable, based on classification code of the individual DARAVK Master Record. Letters, when chosen, are sequenced by document number.

(a) Follow-up letter use is determined by local procedures. Where used, the letters may be mailed to initiate collection action. An Address Master Record is required for each address key used for follow up letter procedures. Letters reflect order number, due date, and applicable amounts due in addition to referencing the number of days past due within the first paragraph.

(b) Verification of letters prior to mailing will be dependent on local procedures. Mailing of letters may be dependent on the number of days past due. Letters may be used to control alternative collection action also based on number of days past due.

(6) Transfer Between Appropriations and/or Funds. SF 1080 bills. (See para 18-8.)

(7) Details to Support Billings for Customer Numbers: Details to support SF 1080 bills. (See para 18-9.)

(8) DA Form 1857 Bill Cycle. DA Form 1857 bills. (See para 18-10.)

(9) Details to Support DA Form 1857 Billing. (See para 18-11.)

(10) Accounts receivable follow-up letters. Provides initial notice, second notice, and third notice for customers identified as major source codes 900. Letters are sequenced by address key, first three digits of customer number, and bill number. Provides a single letter format for customers not identified as major source code 900 sequenced by first three digits of customer number and bill number. Since address key is generally blank for the latter customers, these letters will precede source code 900 letters.

(a) Follow-up letters are produced based on past due condition and/or number of days since previous follow-up. These letters should be mailed immediately to initiate collection action. Letters are spaced to provide adequate time for processing and collection. Close coordination with billing cycle is essential for effective control of receivables.

(b) Verification of follow-up letters should include the following:

1 Reasonableness of amounts. Local determined policies may require research prior to mailing insignificant charges. Other review may determine unreasonably high amounts of late charges based on the use of erroneous interest and penalty charges.

2 Any other validation which may be locally determined.

(11) Billed Detail Records Dropped. Provides a line item formatted listing of all transactions processed to the BARAVK and DARAVK file and where applicable to the CAPAVK file as reflected on the Billed Details File (DAPAVK) prior to the current AVKR25 cycle. Use for reference purposes only.

(12) NSF Accounts Receivable File Purged. Provides a formatted listing of records purged from the Accounts Receivable/Bill File (BARAVK). The cycle purges a record when accounts receivable, interest, penalty, processing, handling and taxes due balances are zero. If the record contains a Source Code of 9** or N**, the applicable amounts and record counts are added to the purged record Summary File (EAPAVK).

(13) Travel/Contractor A/R Master File Purged. Provides a formatted listing of records purged from the Travel and Contractor Advance File (DARAVK). The cycle purges a record when advances, interest, penalty and processing and handling amounts are added to the purged record Summary File (EAPAVK).

18-50. Debt Management Delinquent Reports

a. Reference

- (1) Program PX8AVK
- (2) PCN AVK-980 Delinquent Accounts or Loans Receivable (UC)
 - PCN AVK-981 Delinquent Travel Advances (UC)
 - PCN AVK-982 Delinquent Contractor Advances (UC)
 - PCN AVK-983 Delinquent Accounts or Loans Receivable (AC)
 - PCN AVK-984 Delinquent Travel Advances (AC)
 - PCN AVK-985 Delinquent Contractor Advances (AC)
- (3) Cycle AVKZ7/R84

b. Purpose. Provides delinquent reports by unit code (UC) and/or by accounting classification (AC) for local management use. Sequence of reports is as follows:

(1) AVK-980. Major by unit code, name, or document number (where no CARAVK Master exists) within unit code.

(2) AVK-981 and AVK-982. Major by unit code and document number within unit code.

(3) AVK-983. Major by accounting classification including source code, name, or document number (where no CARAVK Master exists) within accounting classification. Summary is at (i) detail source code, (ii) program element, and (iii) accounting classification exclusive of program element and source code.

(4) AVK-984 and AVK-985. Major by accounting classification and document number within accounting classification.

c. Use of report is determined by local management and policy.

d. Retention and validation as locally determined.

18-55. Outstanding Accounts Receivable and Travel/Contractor Advances

a. Reference.

(1) Program PX9AVK.

(2) PCN AVK-987 (Outstanding Accounts or Loans Receivable).
AVK-988 (Outstanding Contractor Advances).
AVK-989 (Outstanding Travel Advances).

(3) Cycle AVKR85.

b. Purpose. Provides detailed one-line printouts of all outstanding balances of Accounts Receivables, Contractor Advances, and Travel Advances for local management use including reconciliations. Sequence of reports is as follows:

(1) AVK-987. Major by accounting classification exclusive of source code. Summary by detail source code within accounting classification

(2) AVK-988 and AVK-989. Summary by accounting classification

c. Use of reports. The reports may be used to reconcile outstanding balances to detailed bills and advances. Reports produce a one-line summary with adequate reference to bills or to advance accounts.

d. Validation of accounts receivable. Accounts receivable reports are sources for reconciliation to weekly accounts receivable by accounting classification or the RCS CSCAA-112 Report and the weekly accounts receivable miscellaneous sales reports.

e. Validation of advances. Advance reports may be used to reconcile outstanding advances with travel or commercial accounts.

f. Reconciliation. The combination of reconciliations in c and d above are essential in developing proper internal controls of accounts receivable.

18-60. BAR versus FXW reconciliation

a. Reference.

(1) Program PX2AVK.

(2) PCN AVK-977.

(3) Cycle AVKR82.

b. Purpose. This cycle provides a listing of accounts receivable balances in BARAVK records based on customer number and summarizes total receivables for matching to total receivables recorded in the FXWAVK. Sequence is customer number.

c. Timing of cycle. This cycle should be run at monthend as a part of the total reconciliation of reimbursable accounts.

d. Validation. Listing should be checked for any differences between the BARAVK and the FXWAVK. Appropriate correction action should be taken to correct differences when they occur.

18-65. DAR versus LXG reconciliation

a. Reference.

(1) Program PX3AVK.

(2) PCN AVK-979.

(3) Cycle AVKR83.

b. Purpose. This cycle provides a listing of the comparison by document number, fiscal year, APC, and EOE of balances in the DARAVK and the LXGAVK. Any differences are printed in the right hand column.

c. Timing of cycle. This cycle should be run at monthend as a part of the total reconciliation of advances.

d. Validation. Listing should be checked for any differences between the DARAVK and the FXWAVK. Appropriate correction action should be taken to correct differences when they occur.